

## Elements by label Report

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1		D	T	String	usfr-pt	Accounting Policies Note AccountingPolicies A description of all significant accounting policies. Include an accounting policy when there is a selection from multiple acceptable alternatives, when there are principles and methods specific to the entity's industry, and unusual accounting principles or methods. Examples include basis of consolidation; depreciation methods; method of amortizing and assessing recoverability of intangibles, method of measuring impairment and inventory pricing.	FASB Accounting Principles Board Opinion (APB) 22 (Standard); FASB Accounting Principles Board Opinion (APB) 25 (Standard); FASB Current Text (CT) A10 105 (Standard); FASB Current Text (CT) A10 106 (Standard); FASB Current Text (CT) A10 107 (Standard); FASB Emerging Issues Taskforce (EITF) 98-2 (Standard); FASB Statement of Financial Accounting Standard (FAS) 123 <a href="http://www.fasb.org/pdf/fas123.pdf">http://www.fasb.org/pdf/fas123.pdf</a> 2004-08-01 (Standard)
2	D	I	T	Monetary	usfr-pt	Accounts and Notes Receivable, Net AccountsNotesReceivableNet Aggregate amount to be collected by the reporting entity that will be due on account (Accounts Receivable) or on written promise to pay (Notes Receivable), net of any allowance for uncollectable amounts.	
3		I		(String)	usfr-pt	<b>Accounts and Notes Receivable, Net</b> AccountsNotesReceivableNetAbstract Aggregate amount to be collected by the reporting entity that will be due on account (Accounts Receivable) or on written promise to pay (Notes Receivable), net of any allowance for uncollectable amounts.	
4	C	I	T	Monetary	usfr-pt	Accounts Payable AccountsPayable Amounts due to third parties for goods or services received. Amounts have usually been invoiced.	AICPA Accounting Principles Board Opinion (APB) 21 (Standard)
5	C	I	T	Monetary	usfr-pt	Accounts Payable - Other OtherAccountsPayable 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.	
6	C	I	T	Monetary	usfr-pt	Accounts Payable - Related Parties AccountsPayableRelatedParties Aggregate amount for all obligations owed to parties associated with the reporting entity (where one party can exercise ownership control or significant influence over another).	
7	C	I	T	Monetary	usfr-pt	Accounts Payable - Trade TradeAccountsPayable 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.	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
8	C	I	T	Monetary	usfr-pt	Accounts Payable and Accrued Expenses AccountsPayableAccruedExpenses 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).	AICPA Statement of Position (SOP) 94-6 (Standard); FASB Statement of Financial Accounting Standard (FAS) 5 <a href="http://www.fasb.org/pdf/fas5.pdf">http://www.fasb.org/pdf/fas5.pdf</a> 2004-08-01 (Standard)
9		I	T	String	usfr-pt	Accounts Payable and Accrued Expenses Note AccountsPayableAccruedExpensesDetail Listing of the significant components and amounts of accounts payable and accrued expenses.	
10		I		(String)	usfr-pt	<b>Accounts Payable and Accrued Expenses</b> AccountsPayableAccruedExpensesAbstract Aggregate amount for obligations owed (to suppliers, service providers etc.) on open account (Accounts Payable) and expenses already incurred but not yet paid by the end of an accounting period (Accrued Expenses).	
11		I		(String)	usfr-pt	<b>Accounts Payable</b> AccountsPayableAbstract Obligations arising from transactions conducted on open account due within one year or one operating cycle.	
12	D	I	T	Monetary	usfr-pt	Accounts Receivable - Related Parties AccountsReceivableRelatedPartyCurrent Current receivables arising from transactions with parties associated with the reporting entity which are usually due within 1 year (or one business cycle).	
13	D	I	T	Monetary	usfr-fst	Accounts Receivable from Securitizations AccountsReceivableSecuritizations The receivable is the interest only strip portion, which is concurrently recorded at fair value in accounts receivable from securitizations on the balance sheet.	
14	D	I	T	Monetary	usfr-pt	Accounts Receivable Trade, Gross AccountsReceivableTradeGross 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).	AICPA Statement of Position (SOP) 01-6 (Standard); AICPA Statement of Position (SOP) 01-6 13 (Standard); FASB Accounting Research Bulletin (ARB) 43 (Standard)
15	D	I	T	Monetary	usfr-pt	Accounts Receivable Trade, Net AccountsReceivableTradeNet Total amount of accounts receivable, less allowances.	
16		I		(String)	usfr-pt	<b>Accounts Receivable Trade, Net</b> AccountsReceivableTradeNetAbstract Amount to be collected by the reporting entity net of any allowance for uncollectable amounts arising from the credit transactions during the entity's normal course of business.	
17		D	T	Monetary	usfr-fst	Accretion/(Amortization) of Discounts/Premiums on Securities AccretionAmortizationDiscountsPremiumsSecurities Periodical adjustment of the difference between securities' face value and purchase price; called "accretion" if at discount; "amortization" if at premium	
18	C	I	T	Monetary	usfr-pt	Accrual for Taxes Other than Income Taxes TaxesOtherThanIncomeTaxesAccrual Unpaid obligation of taxes other than income taxes (e.g. sales tax, excise taxes, payroll).	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
19	C	I	T	Monetary	usfr-pt	Accrued Advertising AccruedAdvertising Unpaid obligation of advertising costs due to third parties.	
20	C	I	T	Monetary	usfr-pt	Accrued Bonuses AccruedBonuses Unpaid obligations of employee bonuses.	FASB Statement of Financial Accounting Standard (FAS) 43 <a href="http://www.fasb.org/pdf/fas43.pdf">http://www.fasb.org/pdf/fas43.pdf</a> 2004-08-01 (Standard)
21	C	I	T	Monetary	usfr-pt	Accrued Expenses AccruedExpenses Expenses incurred at the end of the reporting period but not yet paid.	
22	C	I	T	Monetary	usfr-pt	Accrued Expenses - Other OtherAccruedExpenses Other accrued expenses (expenses incurred at the end of the reporting period but not yet paid) not otherwise defined.	
23		I		(String)	usfr-pt	<b>Accrued Expenses</b> AccruedExpensesAbstract Expenses already incurred but not yet paid at the end of an accounting period.	
24	D	I	T	Monetary	usfr-pt	Accrued Income AccruedIncome Income earned but not yet billed or received.	
25	C	I	T	Monetary	usfr-pt	Accrued Insurance AccruedInsurance Unpaid obligation of insurance costs due to third parties.	
26	D	I	T	Monetary	usfr-pt	Accrued Interest AccruedInterest A receivable where interest has been earned but not paid since the last due date.	
27	D	I	T	Monetary	usfr-fst	Accrued Investment Income AccruedInvestmentIncome Investment income earned but not yet received.	
28	C	I	T	Monetary	usfr-pt	Accrued Royalties AccruedRoyalties Unpaid obligation of royalties.	
29	C	I	T	Monetary	usfr-pt	Accrued Salaries Salaries Unpaid obligation of regular compensation received by an employee as a condition of employment.	FASB Statement of Financial Accounting Standard (FAS) 43 <a href="http://www.fasb.org/pdf/fas43.pdf">http://www.fasb.org/pdf/fas43.pdf</a> 2004-08-01 (Standard)
30	C	I	T	Monetary	usfr-pt	Accrued Taxes AccruedTaxes Unpaid obligation of all taxes, known and estimated.	
31	C	I	T	Monetary	usfr-pt	Accrued Vacation AccruedVacation Unpaid obligation for unused vacation owed to employees.	FASB Statement of Financial Accounting Standard (FAS) 43 <a href="http://www.fasb.org/pdf/fas43.pdf">http://www.fasb.org/pdf/fas43.pdf</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
32	C	I	T	Monetary	usfr-pt	Accumulated Amortization AccumulatedAmortizationTotal The cumulative amount of regular periodic expensing of intangible assets and certain deferred expenses.	
33	C	I	T	Monetary	usfr-pt	Accumulated Amortization - Capital Leased Assets AccumulatedAmortizationCapitalLeasedAssets The cumulative amount of amortization that has been recognized in the income statement related to capital leased assets.	FASB Current Text (CT) L10 112 a 1 (Standard); FASB Current Text (CT) L10 112 a 5 (Standard); FASB Statement of Financial Accounting Standard (FAS) 13 13 <a href="http://www.fasb.org/pdf/fas13.pdf">http://www.fasb.org/pdf/fas13.pdf</a> 2004-08-01 (Standard)
34	C	I	T	Monetary	usfr-pt	Accumulated Amortization - Goodwill AccumulatedAmortizationGoodwill The cumulative amount of regular periodic expensing of goodwill (i.e. excess cost over net asset acquired).	
35		I	T	String	usfr-pt	Accumulated Amortization - Intangible Assets - by Major Class IntangibleAssetsAccumulatedAmortizationByMajorClass The accumulated amortization by major intangible asset class for intangible assets subject to amortization	FASB Statement of Financial Accounting Standard (FAS) 142 45 <a href="http://www.fasb.org/pdf/fas142.pdf">http://www.fasb.org/pdf/fas142.pdf</a> 2004-08-01 (Standard)
36	C	I	T	Monetary	usfr-pt	Accumulated Amortization - Intangible Assets - Goodwill AccumulatedAmortizationIntangibleAssetsGoodwill The cumulative amount of regular periodic expensing of goodwill (i.e. excess cost over net asset acquired).	
37	C	I	T	Monetary	usfr-pt	Accumulated Amortization - Intangible Assets (Excluding Goodwill) AccumulatedAmortizationIntangibleAssets The cumulative amount of amortization, generally shown as a deduction from the recorded amount of intangible assets.	
38	C	I	T	Monetary	usfr-pt	Accumulated Amortization - Intangible Assets -Finite-Lived AccumulatedAmortizationIntangibleAssetsFiniteLived The cumulative amount of amortization, generally shown as a deduction from the recorded amount of finite-life intangible assets.	FASB Statement of Financial Accounting Standard (FAS) 142 45 <a href="http://www.fasb.org/pdf/fas142.pdf">http://www.fasb.org/pdf/fas142.pdf</a> 2004-08-01 (Standard)
39		I		(String)	usfr-pt	<b>Accumulated Amortization By Type</b> AccumulatedAmortizationByTypeAbstract Amount of amortization listed by asset types.	
40	C	I	T	Monetary	usfr-pt	Accumulated Comprehensive Income AccumulatedComprehensiveIncome Accumulated Comprehensive Income	FASB Statement of Financial Accounting Standard (FAS) 130 <a href="http://www.fasb.org/pdf/fas130.pdf">http://www.fasb.org/pdf/fas130.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 133 <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
41		D		(String)	usfr-pt	<b>Accumulated Comprehensive Income - Increase/(Decrease)</b> AccumulatedComprehensiveIncomeIncreaseDecreaseAbstract Changes in the Accumulated Comprehensive Income during an accounting period.	
42		I		(String)	usfr-pt	<b>Accumulated Comprehensive Income</b> AccumulatedComprehensiveIncomeAbstract Cumulative amount for comprehensive income other than net income (loss); including foreign currency translation adjustment, unrealized gains (losses) on securities adjusted for any reclassified realized gains (losses), and minimum pension liability. The cumulative amount of above items should be reported under owner's equity section of balance sheet or in the financial statement's footnotes	
43	C	I	T	Monetary	usfr-pt	Accumulated Depreciation - Property, Plant and Equipment AccumulatedDepreciationPPE 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.	
44	C	I	T	Monetary	usfr-pt	Accumulated Depreciation and Amortization AccumulatedDepreciationAmortization 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.	FASB Accounting Principles Board Opinion (APB) 12 5 (Standard); FASB Current Text (CT) D40 105 (Standard); SEC Regulation S-X (SX) Rule 5 2 13 a <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal 2004-08-01">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal 2004-08-01</a> (Standard); SEC Regulation S-X (SX) Rule 5 2 14 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal 2004-08-01">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal 2004-08-01</a> (Standard)
45		D	T	Monetary	usfr-pt	Acquisition of Businesses, Net of Cash Acquired AcquisitionBusinessesNetCashAcquired The cash paid to acquire businesses during the period, net of the cash acquired from the purchased businesses.	FASB Statement of Financial Accounting Standard (FAS) 95 131 Appendix C <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
46		D	T	Monetary	usfr-pt	Acquisition/(Divestiture) of Business Activities, Net AcquisitionDivestitureBusinessActivitiesNet Acquisition and Divestiture of Business Activities, Net	
47		D		(String)	usfr-pt	<b>Acquisition/(Divestiture) of Business Activities, Net</b> AcquisitionDivestitureBusinessActivitiesNetAbstract The aggregate amount of cash paid/(received) for business activities acquired/(disposed), net of any cash received/(given).	
48		I	T	Decimal	usfr-pt	Actual Employees Terminated RestructuringChargesActualEmployeesTerminated The number of employees actually terminated as a result of the restructuring plan to terminate employees from when management decided to provide to involuntarily terminated employees	FASB Emerging Issues Taskforce (EITF) 94-3 (Standard); SEC Staff Accounting Bulletins (SAB) Topic 5 P <a href="http://www.sec.gov/inte rps/account/sabcodet5.htm#5p">http://www.sec.gov/inte rps/account/sabcodet5.htm#5p</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
49	D	I	T	Monetary	usfr-fst	ADC Arrangements Accounted for as Investments ADCArrangementsAccountedAsInvestments Disclose ADC arrangements accounted for as investments in real estate or joint ventures.	
50	D	I	T	Monetary	usfr-pt	Additional Minimum Pension Liability, Net of Tax Effect AdditionalMinimumPensionLiabilityNetTaxEffect The cumulative net losses recognized as an additional pension liability not yet recognized as a net periodic pension cost, net of tax effects.	
51	C	I	T	Monetary	usfr-pt	Additional Paid in Capital AdditionalPaidCapital 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.	
52		D		(String)	usfr-pt	<b>Adjustments to Reconcile Net Income/(Loss) to Net Cash Provided By/(Used In) Operations</b> AdjustmentsReconcileNetIncomeLossNetCashProvidedByUsedOperationsAbstract Adjustments to convert Net Income to net cash flows from operating activities.	
53		D	T	Monetary	usfr-pt	Adjustments to Reconcile Net Income/(Loss) to Net Cash Provided By/(Used In) Operations - Increase/(Decrease) AdjustmentsReconcileNetIncomeLossNetCashProvidedByUsedOperations 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).	FASB Statement of Financial Accounting Standard (FAS) 95 28 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
54		I	T	String	usfr-pt	Adjustments to Restructuring Liability RestructuringChargesAdjustmentsRestructuringLiability The description and amount of any adjustment (e.g. result of change in estimate) to the restructuring liability	FASB Emerging Issues Taskforce (EITF) 94-3 (Standard); SEC Staff Accounting Bulletins (SAB) Topic 5 P <a href="http://www.sec.gov/inte rps/account/sabcodet5.htm#5p">http://www.sec.gov/inte rps/account/sabcodet5.htm#5p</a> 2004-08-01 (Standard)
55	C	I	T	Monetary	usfr-fst	Advance Payments by Borrowers for Taxes and Insurance AdvancePaymentsByBorrowersTaxesInsurance Advance payments by borrowers for taxes and insurance under contracts or statutes (such as requirements for segregating the related cash or establishing trust funds).	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
56	C	I	T	Monetary	usfr-fst	Advances from Federal Home Loan Banks AdvancesFederalHomeLoanBanks	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I 18 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
57	D	D	T	Monetary	usfr-pt	Advertising Advertising The costs incurred to attract public attention to reporting entity's business and/or products during an accounting period; such costs should be expensed when incurred or when the advertisement shows up for the first time; however, if qualifies as "direct-response" advertising, the costs should be capitalized as intangible asset which subjects to amortization	
58		D	T	String	usfr-pt	Advertising Cost Policy AccountingPoliciesAdvertisements Description of the advertising policies including the policy of expensing advertising costs.	AICPA Statement of Position (SOP) 93-7 (Standard)
59	D	D	T	Monetary	usfr-pt	Advertising Costs - Advertising Expense AdvertisingCostsAdvertisingExpense Amount of advertising expense for each period presented	AICPA Statement of Position (SOP) 93-7 (Standard)
60		D	T	String	usfr-pt	Advertising Costs Note AdvertisingCostsNote Advertising costs disclosure often include the accounting policy selected from the two alternatives allowed (i.e., expense advertising costs as incurred or expense advertising costs upon first showing), for advertising expenditures that are not direct-response advertising. Disclose the total advertising expense for each period an income statement is presented, the total amount of advertising costs reported as assets in each balance sheet presented, and a separate disclosure of any write-downs of advertising costs to net realizable value. For companies reporting direct-response advertising as an asset, disclosure includes a description of the asset, the accounting policy being followed, and the period such costs are being amortized.	AICPA Statement of Position (SOP) 93-7 (Standard)
61	D	I	T	Monetary	usfr-pt	Aggregate Amount of Goodwill Acquired IntangibleAssetsAggregateAmountGoodwillAcquired The aggregate amount of goodwill acquired.	FASB Statement of Financial Accounting Standard (FAS) 142 45 <a href="http://www.fasb.org/pdf/fas142.pdf">http://www.fasb.org/pdf/fas142.pdf</a> 2004-08-01 (Standard)
62		D	T	String	usfr-fst	Aggregate Financial Statements of Investment in Real Estate Note AggregateFinancialStatementsInvestmentRealEstate The summarized aggregate financial statements of investments for investments in real estate or other joint ventures which are 20 percent or more owned by the registrant or any of its subsidiaries or for which liabilities (including contingent liabilities) to the parent exceed 10 percent of the parent's regulatory capital.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
63		D	T	Monetary	usfr-pt	Aggregate Warrant and Rights Outstanding AggregateWarrantRightsOutstanding Aggregate amount of warrants and rights outstanding	SEC Regulation S-X (SX) Rule 4 8 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#general">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#general</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
64	C	I	T	Monetary	usfr-pt	<p>Allowance for Doubtful Accounts</p> <p>AllowanceDoubtfulAccounts</p> <p>Estimate of uncollectible trade A/R that reduces the gross receivable to the amount expected to be collected.</p>	<p>FASB Statement of Financial Accounting Standard (FAS) 5</p> <p><a href="http://www.fasb.org/pdf/fas5.pdf">http://www.fasb.org/pdf/fas5.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 114</p> <p><a href="http://www.fasb.org/pdf/fas114.pdf">http://www.fasb.org/pdf/fas114.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 118</p> <p><a href="http://www.fasb.org/pdf/fas118.pdf">http://www.fasb.org/pdf/fas118.pdf</a> 2004-08-01 (Standard)</p>



ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
65	C	I	T	Monetary	usfr-fst	<p>Allowance for Loan and Lease Losses</p> <p>NetLoansAllowanceLoanLeaseLosses</p> <p>The allowance for loan losses should be adequate to cover probable credit losses related to specifically identified loans as well as probable credit losses inherent in the remainder of the loan portfolio that have been incurred as of the balance-sheet date. Credit losses related to off-balance-sheet instruments should also be accrued and reported separately as liabilities if the conditions of FASB Statement No. 5 are met. Presented separately as a deduction from loans on the balance sheet or in the notes. Present an analysis of the changes in the allowance for loan losses in the notes for each period in which an income statement is presented. For banks, disclose currently required allocated transfer risk reserves. Include carryover of or adjustments to the allowance for loan losses in connection with business combinations determined to be appropriate.</p>	<p>AICPA Industry Audit and Accounting Guide (AAG) BNS 6 48 (Standard); AICPA Industry Audit and Accounting Guide (AAG) BNS 7 02 (Standard); AICPA Industry Audit and Accounting Guide (AAG) CRU 6 19 (Standard); FASB Emerging Issues Taskforce (EITF) D80 (Standard); FASB Statement of Financial Accounting Standard (FAS) 5</p> <p><a href="http://www.fasb.org/pdf/fas5.pdf">http://www.fasb.org/pdf/fas5.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 14</p> <p><a href="http://www.fasb.org/pdf/fas14.pdf">http://www.fasb.org/pdf/fas14.pdf</a> 2004-08-01 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102</p> <p><a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Staff Accounting Bulletins (SAB) 102 1</p> <p><a href="http://www.sec.gov/inters/account/sab102.htm#FOOTBODY_10">http://www.sec.gov/inters/account/sab102.htm#FOOTBODY_10</a> 2004-08-01 (Standard)</p>
66	C	I	T	Monetary	usfr-fst	<p>Allowance for Loan Loss - Loans Held in Portfolio - Mortgage Loans</p> <p>NetLoansAllowanceLoanLeaseLossesMortgageLoans</p> <p>This allowance for loan losses should be adequate to cover probable credit losses related to specifically identified fixed maturity real estate loans as well as probable credit losses inherent in the remainder of that loan portfolio that have been incurred as of the balance-sheet date.</p>	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
67	C	I	T	Monetary	usfr-fst	Allowance for Loan Losses AllowanceLoanLosses	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I 8 (k) <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 3 7 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 03 7 (d) <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
68	C	D	T	Monetary	usfr-fst	Allowance for Loan Losses - Increase/(Decrease) AllowanceLoanLossesChanges Changes in Allowance for Loan Losses	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I 8 (k) <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 03 7 (d) <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
69		D	T	String	usfr-fst	Allowance for Loan Losses Movement AllowanceLoanLossesMovement Summary of activity in the allowance for loan losses, including allocated transfer risk reserves (if applicable). The summary should include the balance at the beginning and end of the period, provision charged to income, recoveries and charge-offs.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 3 7 A <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
70		D	T	String	usfr-fst	<p>Allowance for Loan Losses on Real Estate Note</p> <p>AllowanceLoanLossesOnRealEstate</p> <p>A summary of the allowance for losses on real estate and joint venture investments in real estate. The summary should include the balances at the beginning and end of the periods, and the periods" provision and charge-offs.</p>	<p>OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I</p> <p><a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)</p>
71		D	T	String	usfr-pt	<p>Allowance for Loan Losses Policy</p> <p>AccountingPoliciesAllowanceLoanLosses</p> <p>Policy for determining the allowance for loan losses, specifically describing how they determine the amount of each element of the allowance. This may also include the policy for recognizing interest income on impaired loans, including how cash receipts are recorded.</p>	<p>FASB Current Text (CT) 108 118 (Standard); FASB Statement of Financial Accounting Standard (FAS) 118 6</p> <p><a href="http://www.fasb.org/pdf/fas118.pdf">http://www.fasb.org/pdf/fas118.pdf</a> 2004-08-01 (Standard); SEC Staff Position (SP) (Standard)</p>
72	C	D	T	Monetary	usfr-fst	<p>Allowance for Loans Acquired</p> <p>AllowanceLoansAcquired</p> <p>Estimated credit loss provision for the loans newly acquired during an accounting period</p>	
73	C	D	T	Monetary	usfr-fst	<p>Allowance for Loans Acquired, Sold, Securitized or Transferred, Net</p> <p>AllowanceLoansAcquiredSoldSecuritizedTransferredNet</p> <p>Aggregate amount for the credit loss allowance related to loans acquired, sold, securitized or transferred during an accounting period</p>	
74	D	D	T	Monetary	usfr-fst	<p>Allowance for Loans Sold or Securitized</p> <p>AllowanceLoansSoldSecuritized</p> <p>Credit loss allowance related to loans sold or securitized during an accounting period</p>	
75		D	T	String	usfr-fst	<p>Allowance or Liability and Related Provisions for Credit Losses Policy</p> <p>AccountingPoliciesAllowanceLiabilityRelatedProvisionsCreditLossesPolicy</p> <p>The accounting policies and methodology used in estimating the allowance or liability and related provisions for loan or other credit losses, which should identify the factors that influenced management's judgment (e.g., historical losses and existing economic conditions) and may also include discussion of risk elements relevant to particular categories of financial instruments.</p>	<p>AICPA Industry Audit and Accounting Guide (AAG) BNS 6 74 (Standard); AICPA Industry Audit and Accounting Guide (AAG) BNS 7 33 (Standard)</p>
76	D	D	T	Monetary	usfr-pt	<p>Amortization</p> <p>Amortization</p> <p>The amount of expense charged against earnings by a company to write off the cost of an intangible possession.</p>	
77	D	D	T	Monetary	usfr-pt	<p>Amortization - Acquisition Costs</p> <p>AmortizationAcquisitionCosts</p> <p>The amount of expense charged against earnings by a company to write off acquisition costs.</p>	
78		D	T	Monetary	usfr-fst	<p>Amortization - Bond Premium and Discounts</p> <p>BondPremiumDiscountsAmortization</p> <p>Amortization or accretion of bond premiums and discounts reported in the income statement that are needed to adjust net income to a cash basis</p>	
79		D	T	Monetary	usfr-fst	<p>Amortization - Deferred Loan Fees</p> <p>AmortizationDeferredLoanFees</p> <p>Amortization expense from amortization of deferred loan fees</p>	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
80	D	D	T	Monetary	usfr-pt	Amortization - Intangibles (Non-Productive) AmortizationIntangibles The amount of expense charged against earnings by a company to write off the cost of intangible possessions.	
81	D	D	T	Monetary	usfr-fst	Amortization - Mortgage Servicing Rights (MSRs) AmortizationMortgageServicingRightsMSRs The periodic write-downs of capitalized mortgage servicing rights (e.g. rights of billing, collecting payment for a fee) over the estimated servicing-income-generating period; such write-downs should also be proportionate to the estimated servicing income earned for each accounting period	
82		D	T	Monetary	usfr-pt	Amortization Expense AmortizationExpense	
83		D		(String)	usfr-pt	<b>Amortization</b> AmortizationAbstract The aggregate amount of periodic write-downs of recorded intangible assets and certain deferred expenses recognized during an accounting period	
84		I	T	Monetary	usfr-pt	Amount of Exit Costs Recognized as Liabilities RestructuringChargesAmountExitCostsRecognizedAsLiabilities The amount of exit costs by type recognized as liabilities	FASB Emerging Issues Taskforce (EITF) 94-3 (Standard); SEC Staff Accounting Bulletins (SAB) Topic 5 P <a href="http://www.sec.gov/inte rps/account/sabcodet5.htm#5p">http://www.sec.gov/inte rps/account/sabcodet5.htm#5p</a> 2004-08-01 (Standard)
85		I	T	amountRatioTypeItem	usfr-fst	Amount/Ratio Type Description AmountRatioTypeDescription	
86	D	I	T	Monetary	usfr-fst	Amounts Due From Affiliates AmountsDueFromAffiliates The aggregate amount of receivables to be collected from entities that are controlling, under the control of, or within the same control group as the reporting entity by means of direct or indirect ownership	
87	D	I	T	Monetary	usfr-pt	Amounts Due From Affiliates - Current AmountsDueFromAffiliatesCurrent The current receivables (due within one year or one operating cycle) to be collected from an entity that is controlling, under the control of, or within the same control group as the reporting entity by means of direct or indirect ownership	
88	D	I	T	Monetary	usfr-pt	Amounts Due From Affiliates - Noncurrent AmountsDueFromAffiliatesNoncurrent The non-current receivables (due beyond one year or one operating cycle) to be collected from an entity that is controlling, under the control of, or within the same control group as the reporting entity by means of direct or indirect ownership	
89	D	I	T	Monetary	usfr-pt	Amounts Due From Officers/Stockholders DueFromOfficersStockholdersCurrentNoncurrent Amounts due from stockholders or officers.	
90	D	I	T	Monetary	usfr-pt	Amounts Due From Officers/Stockholders - Current DueFromOfficersStockholdersCurrent Amounts due from stockholders or officers, which are usually due within 1 year (or one business cycle).	
91	D	I	T	Monetary	usfr-pt	Amounts Due From Officers/Stockholders - Noncurrent DueFromOfficersStockholdersNoncurrent Amounts due from stockholders or officers, which are usually due beyond 1 year (or one business cycle).	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
92	D	I	T	Monetary	usfr-fst	Amounts Due From Other Related Parties AmountsDueFromOtherRelatedParties The aggregate amount of receivables to be collected from related parties other than affiliates or officers/stockholders (e.g. owner's immediate families or employee pension trusts)	
93	D	I	T	Monetary	usfr-pt	Amounts Due From Other Related Parties - Current AmountsDueFromOtherRelatedPartiesCurrent The current receivables (due within one year or one operating cycle) to be collected from related parties other than affiliates or officers/stockholders (e.g. owner's immediate families or employee pension trusts)	
94	D	I	T	Monetary	usfr-pt	Amounts Due From Other Related Parties - Noncurrent AmountsDueFromOtherRelatedPartiesNoncurrent The aggregate amount for non-current receivables (due beyond one year or one operating cycle) to be collected from related parties other than affiliates or officers/stockholders (e.g. owner's immediate families or employee pension trusts)	
95	D	I	T	Monetary	usfr-fst	Amounts Due From Related Parties AmountsDueFromRelatedParties The aggregate amount of receivables to be collected from related parties where one party can exercise control or significant influence over another party; including affiliates, owners/officers and their immediate families, pension trusts, etc.	
96	D	I	T	Monetary	usfr-pt	Amounts Due From Related Parties - Current RelatedPartyReceivablesCurrent Amounts due from related parties - including affiliates which are usually due within 1 year (or one business cycle). . Affiliates are defined as parties which are directly or indirectly controlled by, under the control of, or is under common control with the entity.	
97		I		(String)	usfr-pt	<b>Amounts Due From Related Parties - Current</b> RelatedPartyReceivablesCurrentAbstract The aggregate amount for current receivables (due within one year or one operating cycle) to be collected from related parties (including affiliates, owners/officers and their immediate families, pension trusts, etc.)	
98	D	I	T	Monetary	usfr-pt	Amounts Due From Related Parties - Noncurrent RelatedPartyReceivablesNonCurrent Amounts due from related parties - including affiliates which are usually due beyond 1 year (or one business cycle). . Affiliates are defined as parties which are directly or indirectly controlled by, under the control of, or is under common control with the entity.	
99		I		(String)	usfr-pt	<b>Amounts Due From Related Parties - Noncurrent</b> RelatedPartyReceivablesNonCurrentAbstract The aggregate amount for non-current receivables (due beyond one year or one operating cycle) to be collected from related parties (including affiliates, owners/officers and their immediate families, trusts, etc.)	
100		I		(String)	usfr-fst	<b>Amounts Due From Related Parties</b> AmountsDueFromRelatedPartiesAbstract The aggregate amount of receivables to be collected from related parties where one party can exercise control or significant influence over another party; including affiliates, owners/officers and their immediate families, pension trusts, etc.	
101	C	I	T	Monetary	usfr-fst	Amounts Due To Affiliates AmountsDueToAffiliates The aggregate obligations owed to entities that are controlling, under the control of, or within the same control group as the reporting entity by means of direct or indirect ownership	
102	C	I	T	Monetary	usfr-pt	Amounts Due To Affiliates - Current AmountsDueToAffiliatesCurrent 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.	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
103	C	I	T	Monetary	usfr-pt	Amounts Due To Affiliates - Noncurrent AmountsDueToAffiliatesNoncurrent The non-current obligation (due beyond one year or one operating cycle) owed to an entity that is controlling, under the control of, or within the same control group as the reporting entity by means of direct or indirect ownership	
104	C	I	T	Monetary	usfr-pt	Amounts Due To Officers/Stockholders - Current DueToOfficersStockholdersCurrent Amounts due to stockholders or officers, which are usually due within 1 year (or one business cycle).	
105	C	I	T	Monetary	usfr-pt	Amounts Due To Officers/Stockholders - Current and Noncurrent DueToOfficersStockholdersShortTermLongTerm Amounts due to stockholders or officers.	
106	C	I	T	Monetary	usfr-pt	Amounts Due To Officers/Stockholders - Noncurrent DueToOfficersStockholdersNoncurrent Amounts due to stockholders or officers, which are usually due more than 1 year (or one business cycle).	
107	C	I	T	Monetary	usfr-fst	Amounts Due To Other Related Parties AmountsDueToOtherRelatedParties The aggregate obligations owed to related parties other than affiliates or officers/stockholders (e.g. owner's immediate families or employee pension trusts) at the financial statement date	
108	C	I	T	Monetary	usfr-pt	Amounts Due To Other Related Parties - Current AmountsDueToOtherRelatedPartiesCurrent The aggregate amount for current obligations (due within one year or one operating cycle) owed to related parties other than affiliates or officers/stockholders (e.g. owner's immediate families or employee pension trusts)	
109	C	I	T	Monetary	usfr-pt	Amounts Due To Other Related Parties - Noncurrent AmountsDueToOtherRelatedPartiesNoncurrent The aggregate amount for non-current obligations (due beyond one year or one operating cycle) owed to related parties other than affiliates or officers/stockholders (e.g. owner's immediate families or employee pension trusts)	
110	C	I	T	Monetary	usfr-fst	Amounts Due To Related Parties AmountsDueToRelatedParties The aggregate obligations owed to related parties other than affiliates or officers/stockholders (e.g. owner's immediate families or employee pension trusts) at the financial statement date	
111	C	I	T	Monetary	usfr-pt	Amounts Due To Related Parties - Current AmountsDueToRelatedPartiesCurrent 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.	
112		I		(String)	usfr-pt	<b>Amounts Due To Related Parties - Current</b> AmountsDueToRelatedPartiesCurrentAbstract The aggregate amount for current obligations (due within one year or one operating cycle) owed to related parties where one party can exercise control or significant influence over another party	
113	C	I	T	Monetary	usfr-pt	Amounts Due To Related Parties - Noncurrent AmountsDueToRelatedPartiesNoncurrent The aggregate amount for non-current obligations (due beyond one year or one operating cycle) owed to related parties where one party can exercise control or significant influence over another party	
114		I		(String)	usfr-pt	<b>Amounts Due To Related Parties - Noncurrent</b> AmountsDueToRelatedPartiesNoncurrentAbstract The aggregate amount for non-current obligations (due beyond one year or one operating cycle) owed to related parties where one party can exercise control or significant influence over another party	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
115		I		(String)	usfr-fst	<b>Amounts Due To Related Parties</b> AmountsDueToRelatedPartiesAbstract The aggregate obligations owed to related parties other than affiliates or officers/stockholders (e.g. owner's immediate families or employee pension trusts) at the financial statement date	
116	C	D	T	Monetary	usfr-fst	<b>Analysis of Changes in Provision for Loan and Lease Losses</b> ProvisionLoanLeaseLossesMovement The description of net changes in the valuation allowance provided for estimated credit loss associated with loans and leases during an accounting period; may include additional provisions, actual credit loss charge-offs and recoveries	
117		D	T	String	usfr-fst	<b>Analysis of Interest Income and Expense Note</b> RelatedInterestIncome For each of the last two fiscal years, for the major categories of assets and liabilities, present: (a) the dollar amount of the change in related interest income, segregated into amounts attributable to changes in volume, changes in rates and changes in rate/volume, (b) the dollar amount of the change in related interest expense, segregated into amounts attributable to changes in volume and that portion which is due to changes in rates and changes in rate/volume, (c) types and amounts of any out-of-period items and adjustments (which should be excluded from a and b above), (d) segregate amounts between domestic and foreign activities.	SEC SEC Industry Guide Guide 3 I C <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3</a> 2004-08-01 (Standard)
118		D	T	String	usfr-fst	<b>Analysis of Net Interest Earnings Note</b> AnalysisNetInterestEarnings For each of the last three fiscal years, include an analysis of net interest earnings. For each major category of interest-earning asset and interest-bearing liability disclose: (a) the average amount of the asset or liability outstanding during the year, (b) the interest earned or paid on each asset or liability category, (c) the method of treating non-accruing loans for purposes of this analysis, (d) the amount of loan fees included in interest income, (e) if tax-exempt income is calculated on a tax-equivalent basis, the extent of recognition of exemption from taxation and the tax rate used, (f) the average yield for each asset category, (g) the average rate paid for each liability category, (h) the average yield on all interest-earning assets, (i) the average effective rate paid on all interest-bearing liabilities, and (j) the net yield on interest-earning assets (net interest earnings divided by total interest-earning assets).	SEC SEC Industry Guide Guide 3 I B <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3</a> 2004-08-01 (Standard)
119		D	T	Monetary	usfr-pt	<b>Asset Impairment Charges</b> AssetImpairmentCharge An impairment loss measured as the amount by which the carrying amount of the asset exceeds the fair value of the asset.	FASB Statement of Financial Accounting Standard (FAS) 144 7 <a href="http://www.fasb.org/pdf/fas144.pdf">http://www.fasb.org/pdf/fas144.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 144 <a href="http://www.fasb.org/pdf/fas144.pdf">http://www.fasb.org/pdf/fas144.pdf</a> 2004-08-01 (Standard)
120		D		(String)	usfr-pt	<b>Asset Impairment Charges</b> AssetImpairmentChargesAbstract The aggregate long-lived assets write-downs recognized during an accounting period due to impairment in value as revealed in required management evaluation; the non-recoverable carrying value of such assets should then be reduced to their lower fair value or fair value minus selling costs in case of assets to be disposed of by sale	
121		I		(String)	usfr-pt	<b>Asset Related Notes</b> AssetRelatedNotesAbstract required note disclosures related to assets of the reporting entity, may include asset classification/valuation policies, significant changes, etc.	
122	C	I	T	Monetary	usfr-pt	<b>Asset Retirement Obligation</b> AssetRetirementObligation The legal obligations to perform activities related to the retirement of long lived .	FASB Statement of Financial Accounting Standard (FAS) 143 3 <a href="http://www.fasb.org/pdf/fas143.pdf">http://www.fasb.org/pdf/fas143.pdf</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
123	D	I	T	Monetary	usfr-pt	Assets Assets Probable future economic benefit obtained or controlled by an entity.	FASB FASB Financial Accounting Concepts (CON) 6 <a href="http://www.fasb.org/pdf/con6.pdf">http://www.fasb.org/pdf/con6.pdf</a> 2004-08-01 (Standard)
124	D	I	T	Monetary	usfr-pt	Assets - Current TotalCurrentAssets 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.	FASB Accounting Research Bulletin (ARB) 45 12 (Standard)
125		I		(String)	usfr-pt	<b>Assets - Current</b> TotalCurrentAssetsAbstract The aggregate amount for all the assets with expected useful life shorter than one year or one operating cycle, whichever is longer	
126	D	I	T	Monetary	usfr-pt	Assets - Noncurrent NoncurrentAssets 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.	
127		I		(String)	usfr-pt	<b>Assets - Noncurrent</b> NoncurrentAssetsAbstract The aggregate amount for all the assets with expected useful life greater than one year or one operating cycle, whichever is longer	
128	D	I	T	Monetary	usfr-fst	Assets Assigned to the Closed Block - Total AssetsAssignedClosedBlock The Sum Total of All of the Assets Associated with Closed Block of Business.	
129	D	I	T	Monetary	usfr-pt	Assets Held for Sale AssetsHeldSaleCurrentNoncurrent Long lived assets held for sale.	FASB Statement of Financial Accounting Standard (FAS) 121 <a href="http://www.fasb.org/pdf/fas121.pdf">http://www.fasb.org/pdf/fas121.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 144 <a href="http://www.fasb.org/pdf/fas144.pdf">http://www.fasb.org/pdf/fas144.pdf</a> 2004-08-01 (Standard)
130	D	I	T	Monetary	usfr-pt	Assets Held for Sale - Current AssetsHeldSaleCurrent Long lived assets that are held for sale and anticipated to be sold in the near future (less than 12 months).	FASB Statement of Financial Accounting Standard (FAS) <a href="http://www.fasb.org/pdf/fas.pdf">http://www.fasb.org/pdf/fas.pdf</a> 2004-08-01 (Standard)



ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
131	D	I	T	Monetary	usfr-pt	Assets Held for Sale - Noncurrent AssetsHeldSaleNoncurrent Long lived assets held for sale.	FASB Statement of Financial Accounting Standard (FAS) 121 <a href="http://www.fasb.org/pdf/fas121.pdf">http://www.fasb.org/pdf/fas121.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 144 <a href="http://www.fasb.org/pdf/fas144.pdf">http://www.fasb.org/pdf/fas144.pdf</a> 2004-08-01 (Standard)
132	D	I	T	Monetary	usfr-pt	Assets of Discontinued Operations AssetsDiscontinuedOperationsCurrentNoncurrent	
133	D	I	T	Monetary	usfr-pt	Assets of Discontinued Operations - Current AssetsDiscontinuedOperationsCurrent The aggregate net value (measured at the lower of net carrying value or fair value) for all current assets (assets with expected useful life shorter than one year or one operating cycle, whichever is longer) held by a business component to be sold or has been disposed of through sale at the financial statement date	
134	D	I	T	Monetary	usfr-pt	Assets of Discontinued Operations - Noncurrent AssetsDiscontinuedOperationsNoncurrent	
135		I		(String)	usfr-pt	<b>Assets</b> AssetsAbstract The aggregate amount for all the resources that can provide the reporting entity with future benefits; it can be further divided into current assets and non-current assets based on the expected lengths of individual items' useful life	
136	C	D	T	Monetary	usfr-fst	Assumed Earned Premiums AssumedEarnedPremiums Assumed Earned Premiums is the Earned Premium Associated With Assumed Written Premium	
137	C	D	T	Monetary	usfr-fst	Assumed Written Premiums AssumedWrittenPremiums Assumed Written Premiums Related to Premiums Written by Another Company	
138	D	I	T	Monetary	usfr-pt	Available for Sale Securities MarketableSecuritiesAvailableSecuritiesCurrentNoncurrent Financial Instruments which are not trading securities nor held to maturity securities	AICPA Industry Audit and Accounting Guide (AAG) BNS 7 63 (c) (Standard); AICPA Statement of Position (SOP) 01-6 13 (Standard); FASB Statement of Financial Accounting Standard (FAS) 115 <a href="http://www.fasb.org/pdf/fas115.pdf">http://www.fasb.org/pdf/fas115.pdf</a> 2004-08-01 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I 7 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
139	D	I	T	Monetary	usfr-pt	Available for Sale Securities - Amortized Cost InvestmentsAvailableSaleSecuritiesAmortizedCost The amortized cost for the available for sale security.	FASB Current Text (CT) 180 118 (Standard); FASB Statement of Financial Accounting Standard (FAS) 115 19 <a href="http://www.fasb.org/pdf/fas115.pdf">http://www.fasb.org/pdf/fas115.pdf</a> 2004-08-01 (Standard)
140	D	I	T	Monetary	usfr-fst	Available for Sale Securities - Corporate Debt - Amortized Cost AvailableSaleCorporateDebtSecuritiesAmortizedCost The acquisition cost of available-for-sale debt securities issued by corporations adjusted for the amortization/accretion of premium/discount (the difference between face value and acquisition cost)	
141	D	I	T	Monetary	usfr-fst	Available for Sale Securities - Corporate Debt - Fair Value SecuritiesAvailableSaleCorporateDebtSecurities Fair value of Corporate debt Securities available for sale	AICPA Industry Audit and Accounting Guide (AAG) BNS 5 103 (Standard); AICPA Industry Audit and Accounting Guide (AAG) CRU 4 28 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 3 6 <a href="http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#cost</a> 2004-08-01 (Standard)
142	D	I	T	Monetary	usfr-pt	Available for Sale Securities - Current MarketableSecuritiesCurrentAvailableSaleSecurities Financial Instruments which are not trading securities nor held to maturity securities.	AICPA Accounting Research Bulletin (ARB) 43 (Standard); FASB Statement of Financial Accounting Standard (FAS) 115 12 <a href="http://www.fasb.org/pdf/fas115.pdf">http://www.fasb.org/pdf/fas115.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 133 <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard)
143		I		(String)	usfr-fst	<b>Available for Sale Securities - Debt - Fair Value</b> AvailableSaleDebtSecuritiesFairValueAbstract The fair market value (quoted market price or estimated fair value) of the investment in marketable available-for-sale debt securities (debt securities that do not qualify for held-to-maturity securities or trading securities)	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
144	D	I	T	Monetary	usfr-fst	Available for Sale Securities - Debt - Other - Amortized Cost AvailableSaleOtherDebtSecuritiesAmortizedCost The acquisition cost of other non-major available-for-sale debt securities adjusted for the amortization/accretion of premium/discount (the difference between face value and acquisition cost)	
145	D	I	T	Monetary	usfr-fst	Available for Sale Securities - Debt - Other - Fair Value SecuritiesAvailableSaleOtherDebtSecurities Fair value of Other debt Securities available for sale	AICPA Industry Audit and Accounting Guide (AAG) BNS 5 103 (Standard); AICPA Industry Audit and Accounting Guide (AAG) CRU 4 28 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 3 6 <a href="http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#cost</a> 2004-08-01 (Standard)
146	D	I	T	Monetary	usfr-fst	Available for Sale Securities - Debt Issued By Foreign Governments - Amortized Cost AvailableSaleDebtSecuritiesIssuedForeignGovernmentsAmortizedCost The acquisition cost of available-for-sale debt securities issued by foreign governments adjusted for the amortization/accretion of premium/discount (the difference between face value and acquisition cost)	
147	D	I	T	Monetary	usfr-fst	Available for Sale Securities - Debt Issued by Foreign Governments - Fair Value SecuritiesAvailableSaleDebtSecuritiesIssuedByForeignGovernments Fair value of Debt Securities issued by Foreign Governments available for sale	AICPA Industry Audit and Accounting Guide (AAG) BNS 5 103 (Standard); AICPA Industry Audit and Accounting Guide (AAG) CRU 4 28 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 3 6 <a href="http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#cost</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
148	D	I	T	Monetary	usfr-fst	Available for Sale Securities - Encumbered - Amortized Cost AvailableSaleEncumberedAmortizedCost The aggregate acquisition cost of all available-for-sale securities that are encumbered (parties other than the reporting entity also have valid claims against such securities) adjusted for the amortization/accretion of premium/discount (the difference between face value and acquisition cost)	
149	D	I	T	Monetary	usfr-fst	Available for Sale Securities - Encumbered - Fair Value SecuritiesAvailableSaleEncumbered The asset is pledged to another secured party(ies) who has the right by to sell or repledge the collateral.	AICPA Industry Audit and Accounting Guide (AAG) BNS 7 63 (c) (Standard); FASB Statement of Financial Accounting Standard (FAS) 115 <a href="http://www.fasb.org/pdf/fas115.pdf">http://www.fasb.org/pdf/fas115.pdf</a> 2004-08-01 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I 7 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
150	D	I	T	Monetary	usfr-fst	Available for Sale Securities - Equity - Amortized Cost SecuritiesAvailableSaleEquitySecuritiesAmortizedCost The amortized cost of equity securities held in an available for sale portfolio	
151	D	I	T	Monetary	usfr-fst	Available for Sale Securities - Equity - Common Stock - Amortized Cost SecuritiesAvailableSaleEquitySecuritiesCommonStockAmortizedCost The amortized cost of common stock held in an available for sale portfolio	
152	D	I	T	Monetary	usfr-fst	Available for Sale Securities - Equity - Common Stock - Fair Value SecuritiesAvailableSaleEquitySecuritiesCommonStockFairValue The fair value of common stock held in an available for sale portfolio	
153		I		(String)	usfr-fst	<b>Available for Sale Securities - Equity - Fair Value</b> AvailableSaleEquitySecuritiesFairValueAbstract The fair market value (quoted market price or estimated fair value) of the investment in small marketable equity securities (below 20% ownership) that do not qualify for trading securities	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
154	D	I	T	Monetary	usfr-fst	Available for Sale Securities - Equity - Fair Value SecuritiesAvailableSaleEquitySecurities Fair value of Equity Securities available for sale	AICPA Industry Audit and Accounting Guide (AAG) BNS 5 103 (Standard); AICPA Industry Audit and Accounting Guide (AAG) CRU 4 28 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 3 6 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
155	D	I	T	Monetary	usfr-fst	Available for Sale Securities - Equity - Preferred Stock - Amortized Cost SecuritiesAvailableSaleEquitySecuritiesPreferredStockAmortizedCost The amortized cost of preferred stock held in an available for sale portfolio	
156	D	I	T	Monetary	usfr-fst	Available for Sale Securities - Equity - Preferred Stock - Fair Value SecuritiesAvailableSaleEquitySecuritiesPreferredStockFairValue The fair value of preferred stock held in an available for sale portfolio	
157		I		(String)	usfr-fst	<b>Available for Sale Securities - Fair Value</b> AvailableSaleSecuritiesFairValueAbstract The fair market value (quoted market price or estimated fair value) of all investment in marketable debt securities and small equity securities (below 20% ownership) that do not qualify for held-to-maturity securities or trading securities	
158	D	I	T	Monetary	usfr-pt	Available for Sale Securities - Fair Value InvestmentsAvailableSaleSecuritiesFairValueSecurity The fair value amount of a specific security type that are available for sale	FASB Current Text (CT) I80 118 (Standard); FASB Statement of Financial Accounting Standard (FAS) 115 19 <a href="http://www.fasb.org/pdf/fas115.pdf">http://www.fasb.org/pdf/fas115.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 133 534 e <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard)
159	D	I	T	Monetary	usfr-fst	Available for Sale Securities - Fixed Maturity - Amortized Cost SecuritiesAvailableSaleFixedMaturitiesAmortizedCost The amortized cost of fixed maturity securities held in an available for sale portfolio	
160	D	I	T	Monetary	usfr-fst	Available for Sale Securities - Fixed Maturity - Fair Value SecuritiesAvailableSaleFixedMaturitiesFairValue The fair value amount of fixed maturity securities that are available for sale	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
161		D	T	String	usfr-fst	Available for Sale Securities - Maturity Table MaturityInvestmentObligationCategoriesSecuritiesAvailableSalesMaturityTable A summary of amortized cost and market value of securities available for sale by the following categories due within one year, one through five years, five through ten years, and due after ten years.	
162	D	I	T	Monetary	usfr-fst	Available for Sale Securities - Mortgage Backed Securities (MBS) - Amortized Cost AvailableSaleMortgageBackedSecuritiesAmortizedCost The aggregate acquisition cost of all available-for-sale securities that are backed by mortgages (loans secured by collaterals) adjusted for the amortization/accretion of premium/discount (the difference between face value and acquisition cost); the issuer of such securities will use interest & principal payments received from the mortgage loans to repay the investors	
163	D	I	T	Monetary	usfr-fst	Available for Sale Securities - Mortgage Backed Securities (MBS) - Fair Value SecuritiesAvailableSaleMortgageBackedSecurities The fair value of all mortgage-backed securities, including mortgage pass-through securities, collateralized mortgage obligations (CMO), real estate mortgage investment conduits (REMICs), CMO and REMIC residuals, and stripped mortgage-backed securities. Exclude the following: (1) securities backed by loans extended under home equity lines, (2) bonds issued by the Federal National Mortgage Association (FNMA) and the Federal Home Loan Mortgage Corporation (FHLMC) that are collateralized by mortgages and mortgage-backed bonds issued by non-US Government issuers, (3) participation certificates issued by the Export-Import Bank and the General Services Administration, and (4) participation certificates issued by a Federal Intermediate Credit Bank.	AICPA Industry Audit and Accounting Guide (AAG) BNS 5 103 (Standard); AICPA Industry Audit and Accounting Guide (AAG) CRU 4 28 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 3 6 <a href="http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#cost</a> 2004-08-01 (Standard)
164	D	I	T	Monetary	usfr-pt	Available for Sale Securities - Noncurrent MarketableSecuritiesAvailableSaleSecuritiesNoncurrent Financial Instruments which are not trading securities nor held to maturity securities.	
165	D	I	T	Monetary	usfr-fst	Available for Sale Securities - Other MarketableSecuritiesOtherInvestmentsCurrentNoncurrent The fair market value (quoted market price or estimated fair value) of investment in all other types of available for sale securities (securities that do not qualify for held-to-maturity securities or trading securities)	
166	D	I	T	Monetary	usfr-fst	Available for Sale Securities - States Within US and Political Subdivisions of States - Amortized Cost AvailableSaleStatesWithinUSPoliticalSubdivisionsStatesAmortizedCost The acquisition cost of available-for-sale debt/equity securities issued by US state and local governments adjusted for the amortization/accretion of premium/discount (the difference between face value and acquisition cost)	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
167	D	I	T	Monetary	usfr-fst	Available for Sale Securities - States Within US and Political Subdivisions of States - Fair Value SecuritiesAvailableSaleStatesWithinUSPoliticalSubdivisionsStates Fair value of investments in bonds of States within the US and political subdivisions of the states available for sale	AICPA Industry Audit and Accounting Guide (AAG) BNS 5 103 (Standard); AICPA Industry Audit and Accounting Guide (AAG) CRU 4 28 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 3 6 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
168		I	T	String	usfr-pt	Available for Sale Securities - Type InvestmentsAvailableSaleSecuritiesTypeSecurity Description of the type of securities that are available for sale	FASB Current Text (CT) I80 118 (Standard); FASB Statement of Financial Accounting Standard (FAS) 115 19 <a href="http://www.fasb.org/pdf/fas115.pdf">http://www.fasb.org/pdf/fas115.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 133 534 e <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard)
169	D	I	T	Monetary	usfr-fst	Available for Sale Securities - Unencumbered - Amortized Cost AvailableSaleUnencumberedAmortizedCost The aggregate acquisition cost of all available-for-sale securities that are not encumbered (other parities do not have valid claims against such securities) adjusted for the amortization/accretion of premium/discount (the difference between face value and acquisition cost)	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
170	D	I	T	Monetary	usfr-fst	Available for Sale Securities - Unencumbered - Fair Value SecuritiesAvailableSaleUnencumbered The asset is not pledged in any way or the secured party does not have the right to sell or repledge the collateral.	AICPA Industry Audit and Accounting Guide (AAG) BNS 7 63 (c) (Standard); FASB Statement of Financial Accounting Standard (FAS) 115 <a href="http://www.fasb.org/pdf/fas115.pdf">http://www.fasb.org/pdf/fas115.pdf</a> 2004-08-01 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I 7 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
171	C	I	T	Monetary	usfr-pt	Available for Sale Securities - Unrealized Holding Gain/(Loss) InvestmentsAvailableSaleSecuritiesUnrealizedHoldingGain The gross unrealized holding gains and losses for the available for sale security.	FASB Current Text (CT) I80 120 (Standard); FASB Statement of Financial Accounting Standard (FAS) 115 21 <a href="http://www.fasb.org/pdf/fas115.pdf">http://www.fasb.org/pdf/fas115.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 133 534 g <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard)
172	D	I	T	Monetary	usfr-fst	Available for Sale Securities - US Treasury and Other US Government Corporations and Agencies - Amortized Cost AvailableSaleUSTreasuryOtherUSGovernmentCorporationsAgenciesAmortizedCost The acquisition cost of available-for-sale debt/equity securities issued by US Treasury and other federal governmental entities adjusted for the amortization/accretion of premium/discount (the difference between face value and acquisition cost)	



ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
173	D	I	T	Monetary	usfr-fst	Available for Sale Securities - US Treasury and Other US Government Corporations and Agencies - Fair Value SecuritiesAvailableSaleUSTreasuryOtherUSGovernmentCorporationsAgencies Fair value of US Treasury and other U.S. government corporations and agencies available for sale	AICPA Industry Audit and Accounting Guide (AAG) BNS 5 103 (Standard); AICPA Industry Audit and Accounting Guide (AAG) CRU 4 28 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 3 6 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
174			T	Tuple	usfr-pt	<b>Available for Sale Securities Detail [Sequence]</b> InvestmentsAvailableSaleSecurities Includes a description of the type of security, the fair value amount, gross unrealized holding gains and losses, and the amortized cost for available for sale securities.	FASB Current Text (CT) 180 118 (Standard); FASB Statement of Financial Accounting Standard (FAS) 115 19 <a href="http://www.fasb.org/pdf/fas115.pdf">http://www.fasb.org/pdf/fas115.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 133 534 e <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard)
175		I		(String)	usfr-pt	<b>Available for Sale Securities</b> MarketableSecuritiesAvailableSecuritiesCurrentNoncurrentAbstract Fair market value of the investment in debt securities and small equity securities (below 20% ownership) that do not qualify for held-to-maturity securities or trading securities	
176	D		T	String	usfr-fst	Average Balance Sheets Note AverageBalanceSheets The average balance sheets including the following significant categories of assets and liabilities (including all major categories of interest-earning assets and interest-bearing liabilities) for each of the last three fiscal years: (a) loans, (b) taxable investment securities, (c) non-taxable investment securities, (d) interest-bearing deposits in other banks, (e) federal funds sold and securities purchased with agreements to resell, (f) other short-term investments, (g) other categories of interest-bearing assets (specify if significant), (h) savings deposits, (i) other time deposits, (j) short-term debt, (k) long-term debt, (l) other categories of interest-bearing liabilities, and (m) segregated amounts (of average total assets and total liabilities) between domestic and foreign activities.	SEC SEC Industry Guide Guide 3 I A <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
177		D	T	Monetary	usfr-fst	Average Reserve Required by Federal Home Loan Bank AverageReserveRequiredByFederalHomeLoanBank Average balance to be maintained to satisfy Federal Home Loan Bank requirements	AICPA Industry Audit and Accounting Guide (AAG) BNS 4 06 I (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 3 1 a <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
178		D	T	Monetary	usfr-fst	Average Reserve Required by Federal Reserve AverageReserveRequiredByFederalReserve Average balance to be maintained to satisfy Federal Reserve requirements	AICPA Industry Audit and Accounting Guide (AAG) BNS 4 06 I (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 3 1 a <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
179		D	T	String	usfr-pt	Balance Sheet Classification Based on Operating Cycle Policy AccountingPoliciesBalanceSheetClassificationBasedOnOperatingCycle An explanation of the practice followed for the classification of current assets and liabilities if a company's normal operating cycle is longer than one year and the balance sheet is classified.	AICPA Accounting Research Bulletin (ARB) 43 3 (Standard); FASB Statement of Financial Accounting Standard (FAS) 80 12 <a href="http://www.fasb.org/pdf/fas80.pdf">http://www.fasb.org/pdf/fas80.pdf</a> 2004-08-01 (Standard)
180	C	I	T	Monetary	usfr-fst	Bank Acceptances Executed and Outstanding BankAcceptancesExecutedOutstanding The full amount of the liability represented by drafts and bills of exchange that have been accepted by the reporting bank, or by others for its account, and that are outstanding.	SEC Regulation S-X (SX) Rule 9 3 14 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
181	C	D	T	Monetary	usfr-fst	Bank Acceptances Outstanding BankAcceptancesOutstanding The amount of bank acceptances outstanding.	AICPA Industry Audit and Accounting Guide (AAG) BNS 13 10 (Standard); SEC Regulation S-X (SX) Rule 9 3 14 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
182	C	I	T	Monetary	usfr-pt	Bank Overdrafts BankOverdrafts 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.	
183	D	I	T	Monetary	usfr-fst	Bank Owned Life Insurance BankOwnedLifeInsurance The value of insurance policy premiums prepaid by a bank to insure against its officers/executives' lives where the bank is the beneficiary	
184	C	D	T	Monetary	usfr-fst	Bank Owned Life Insurance Income NonInterestIncomeBankOwnedLifeInsuranceIncome Earnings on or other increases in the value of the cash surrender value of bank-owned life insurance policies.	
185		D	T	String	usfr-pt	Barter Advertising Transactions AdvertisingCostsBarterAdvertisingTransactions Barter Advertising Transactions	FASB Accounting Principles Board Opinion (APB) 20 (Standard); FASB Emerging Issues Taskforce (EITF) 99-17 (Standard); FASB Statement of Financial Accounting Standard (FAS) 3 <a href="http://www.fasb.org/pdf/fas3.pdf">http://www.fasb.org/pdf/fas3.pdf</a> 2004-08-01 (Standard)
186		D	T	Decimal	usfr-pt	Basic Earnings Per Share BasicEarningsPerShareNetIncome Basic earnings (net income) per Outstanding Share.	
187		D		(String)	usfr-pt	<b>Basic Earnings Per Share Details</b> BasicEarningsPerShareNetIncomeAbstract Presentation of the Basic EPS on face of and/or in the footnotes to the financial statements; including basic EPS of income from continuous operation and basic EPS of other net income components (e.g. discontinued operation, extraordinary item) based on the reporting entity's specific circumstances; reconciliation between basic EPS and diluted EPS is also required if with complex capital structure	
188		D	T	String	usfr-fst	Basis of Accounting for Loans and Lease Financings Policy AccountingPoliciesBasisAccountingLoansLeaseFinancings The basis of accounting for loans and lease financings, both held in a portfolio and held for sale.	AICPA Industry Audit and Accounting Guide (AAG) BNS 6 74 (Standard)
189	C	I	T	Monetary	usfr-pt	Billings in Excess of Cost BillingsExcessCost Advance payments received from a customer prior to any costs being incurred in manufacturing a product to a customer's specification.	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
190	C	I	T	Monetary	usfr-fst	Borrowings Under Guaranteed Investment Agreements BorrowingsGuaranteedInvestmentAgreements The liability to record the obligation to repay borrowing under guaranteed investment contracts	
191	D	I	T	Monetary	usfr-fst	Broker-Dealer Related Receivables BrokerDealerRelatedReceivables Receivables from broker dealers for securities sold	
192		D	T	Monetary	usfr-fst	Broker-Dealer Related Receivables/(Payables), Net BrokerDealerReceivablesPayablesNetChangesBalances The change, in broker dealer related receivables (payables) recorded on the balance sheet, is needed to adjust net income in order to arrive at net cash flows provided by (used in) operations.	
193	D	I	T	Monetary	usfr-pt	Buildings Buildings Structures used in the conduct of business. Including office, production, storage, building improvements and distribution facilities.	FASB Accounting Principles Board Opinion (APB) 12 (Standard); FASB Current Text (CT) D40 105 (Standard); FASB Statement of Financial Accounting Standard (FAS) 86 11 <a href="http://www.fasb.org/pdf/fas86.pdf">http://www.fasb.org/pdf/fas86.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 93 <a href="http://www.fasb.org/pdf/fas93.pdf">http://www.fasb.org/pdf/fas93.pdf</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 5 2 13a <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 5 2 14 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal</a> 2004-08-01 (Standard); SEC Staff Position (SP) (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
194			T	Tuple	usfr-pt	<b>Business Acquisitions [Sequence]</b> BusinessAcquisitions Disclosure applicable when a company acquires or combines with another company. Example disclosures include: 1) name and description of acquired company, 2) reasons of acquisitions, including factors contributing to purchase price that results in goodwill, 3) period for which results of operations of acquired company are included in the income statement, 4) cost of the acquired company, 5) number of shares of equity interest issued or issuable and amounts assigned thereto, 6) contingent payments, options, or commitments and their proposed accounting treatment, 7) purchased R&D assets and amount written off, 8) material adjustments in subsequent periods, 9) (for SEC) nature of any contingencies that might affect the ultimate allocation of the purchase price, 10) (for SEC) the information that it has arranged to obtain before the allocation can be finalized, and 11) (for SEC) the terms of the contingent consideration and the potential impact on future earnings. For acquired intangible assets, disclose amount assigned by major class, including goodwill. For those to be amortized, disclose the weighted average amortization period. Also disclose the pro forma results of operations for the current period and the period immediately preceding as though combined at beginning of period, and (pro forma not required for nonpublic companies). If any of the purchase price is allocated to net assets held for sale that were identified at the acquisition date and are expected to be sold within one year of the acquisition date, disclose: (a) a description of the operations held for sale, (b) a description of the method used to assign amounts to the assets held for sale, (c) the expected disposal date, (d) the method used to account for the assets held for sale, (e) the amount of profit or loss of the operation during the period that is excluded from the consolidated income statement together with a schedule reconciling that amount to the earnings received or losses funded by the parent that have been accounted for as an adjustment to the carrying amount of the assets, and (f) the gain or loss on the ultimate disposition of the assets that has been accounted for as an adjustment of the original purchase price allocation. If a decision not to sell a line of business or a portion is made, disclose: (a) the reason not to sell, and (b) an explanation of the adjustment to the carrying amount of the operations held for sale that will be allocated to the current fair values of its identifiable assets and liabilities.	FASB Accounting Principles Board Opinion (APB) 16 78 (Standard); FASB Accounting Principles Board Opinion (APB) 16 95 (Standard); FASB Accounting Principles Board Opinion (APB) 16 96 (Standard); FASB Accounting Principles Board Opinion (APB) 17 30 (Standard); FASB Current Text (CT) B50 136 (Standard); FASB Current Text (CT) B50 164 (Standard); FASB Current Text (CT) B50 165 (Standard); FASB Current Text (CT) I60 111 (Standard); FASB Emerging Issues Taskforce (EITF) 87-11 (Standard)
195		I	T	String	usfr-pt	Business Acquisitions - Acquired Assets Held for Sale BusinessAcquisitionsAcquiredAssetsHeldSale Description of assets held for sale that was purchased during the acquisition of a company	FASB Emerging Issues Taskforce (EITF) 87-11 (Standard)
196		D	T	String	usfr-pt	Business Acquisitions - Acquired Company Information BusinessAcquisitionsAcquiredCompanyInformation Description of the name and nature of the acquired company	FASB Statement of Financial Accounting Standard (FAS) 141 51 <a href="http://www.fasb.org/pdf/fas141.pdf">http://www.fasb.org/pdf/fas141.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 141 57 <a href="http://www.fasb.org/pdf/fas141.pdf">http://www.fasb.org/pdf/fas141.pdf</a> 2004-08-01 (Standard)
197		I	T	Monetary	usfr-pt	Business Acquisitions - Adjustment to Purchase Price BusinessAcquisitionsAdjustmentPurchasePrice Amount of adjustments to the purchase price.	FASB Statement of Financial Accounting Standard (FAS) 141 <a href="http://www.fasb.org/pdf/fas141.pdf">http://www.fasb.org/pdf/fas141.pdf</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
198		I	T	Monetary	usfr-pt	Business Acquisitions - Amount Assigned to Shares BusinessAcquisitionsAmountAssignedShares The value assigned to the shares issued for the purchase of a company.	FASB Statement of Financial Accounting Standard (FAS) 141 51 <a href="http://www.fasb.org/pdf/fas141.pdf">http://www.fasb.org/pdf/fas141.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 141 57 <a href="http://www.fasb.org/pdf/fas141.pdf">http://www.fasb.org/pdf/fas141.pdf</a> 2004-08-01 (Standard)
199	D	I	T	Monetary	usfr-pt	Business Acquisitions - Amount of Amortizable Intangible Assets BusinessAcquisitionsAmountAmortizableIntangibleAssets The amount of assigned in total to intangible assets that are amortizable	FASB Statement of Financial Accounting Standard (FAS) 141 52 <a href="http://www.fasb.org/pdf/fas141.pdf">http://www.fasb.org/pdf/fas141.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 141 53 d <a href="http://www.fasb.org/pdf/fas141.pdf">http://www.fasb.org/pdf/fas141.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 141 57 <a href="http://www.fasb.org/pdf/fas141.pdf">http://www.fasb.org/pdf/fas141.pdf</a> 2004-08-01 (Standard)
200	C	I	T	Monetary	usfr-pt	Business Acquisitions - Amount of Liabilities Assumed in Purchase Price BusinessAcquisitionsAmountLiabilitiesAssumedPurchasePrice The amount of liabilities assumed in the purchase price in the acquisition of a company.	FASB Statement of Financial Accounting Standard (FAS) 141 <a href="http://www.fasb.org/pdf/fas141.pdf">http://www.fasb.org/pdf/fas141.pdf</a> 2004-08-01 (Standard)
201	D	I	T	Monetary	usfr-pt	Business Acquisitions - Amount of Nonamortizable Intangible Assets BusinessAcquisitionsAmountNonAmortizableIntangibleAssets The amount of assigned in total to intangible assets that are not amortized	FASB Statement of Financial Accounting Standard (FAS) 141 52 <a href="http://www.fasb.org/pdf/fas141.pdf">http://www.fasb.org/pdf/fas141.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 141 53 d <a href="http://www.fasb.org/pdf/fas141.pdf">http://www.fasb.org/pdf/fas141.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 141 57 <a href="http://www.fasb.org/pdf/fas141.pdf">http://www.fasb.org/pdf/fas141.pdf</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
202		I	T	String	usfr-pt	Business Acquisitions - Amounts Assigned to Acquired Company Balance Sheet BusinessAcquisitionsAmountsAssignedAcquiredCompanyBalanceSheet A condensed balance sheet disclosing the amount assigned to each major asset and liability caption of the acquired company at the acquisition date.	FASB Statement of Financial Accounting Standard (FAS) 141 51 <a href="http://www.fasb.org/pdf/fas141.pdf">http://www.fasb.org/pdf/fas141.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 141 57 <a href="http://www.fasb.org/pdf/fas141.pdf">http://www.fasb.org/pdf/fas141.pdf</a> 2004-08-01 (Standard)
203		I	T	Monetary	usfr-pt	Business Acquisitions - Cost of Acquired Company BusinessAcquisitionsCostAcquiredCompany The cost to acquire the company	FASB Statement of Financial Accounting Standard (FAS) 141 51 <a href="http://www.fasb.org/pdf/fas141.pdf">http://www.fasb.org/pdf/fas141.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 141 57 <a href="http://www.fasb.org/pdf/fas141.pdf">http://www.fasb.org/pdf/fas141.pdf</a> 2004-08-01 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II 24 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
204	D	I	T	Monetary	usfr-pt	Business Acquisitions - Goodwill from Newly Acquired Company BusinessAcquisitionsGoodwillNewlyAcquiredCompany The total amount of goodwill created from the acquisition of a company	FASB Statement of Financial Accounting Standard (FAS) 141 52 <a href="http://www.fasb.org/pdf/fas141.pdf">http://www.fasb.org/pdf/fas141.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 141 53 d <a href="http://www.fasb.org/pdf/fas141.pdf">http://www.fasb.org/pdf/fas141.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 141 57 <a href="http://www.fasb.org/pdf/fas141.pdf">http://www.fasb.org/pdf/fas141.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 147 16 <a href="http://www.fasb.org/pdf/fas147.pdf">http://www.fasb.org/pdf/fas147.pdf</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
205		I	T	String	usfr-pt	Business Acquisitions - Method to Determine Value of Acquired Company BusinessAcquisitionsMethodDetermineValueAcquiredCompany Description of the accounting methods followed in determining the basis used by the acquiring entity to value its interest in the acquired entity and the rationale.	FASB Emerging Issues Taskforce (EITF) 88-16 (Standard)
206		D	T	String	usfr-pt	Business Acquisitions - Pro Forma Results for Current Period with Newly Acquired Company BusinessAcquisitionsProFormaResultsCurrentPeriodWithNewlyAcquiredCompany The pro forma results of operations for the current period as though the business combination or combinations had been completed at the beginning of the period	FASB Statement of Financial Accounting Standard (FAS) 141 54 <a href="http://www.fasb.org/pdf/fas141.pdf">http://www.fasb.org/pdf/fas141.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 141 55 <a href="http://www.fasb.org/pdf/fas141.pdf">http://www.fasb.org/pdf/fas141.pdf</a> 2004-08-01 (Standard)
207		D	T	String	usfr-pt	Business Acquisitions - Pro Forma Results for Immediately Preceding Period with Newly Acquired Company BusinessAcquisitionsProFormaResultsImmediatelyPrecedingPeriodWithNewlyAcquiredCompany The pro forma results of operations for the immediately preceding comparable prior period as though the business combination or combinations had been completed at the beginning of that period if comparative financial statements are presented.	FASB Statement of Financial Accounting Standard (FAS) 141 54 <a href="http://www.fasb.org/pdf/fas141.pdf">http://www.fasb.org/pdf/fas141.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 141 55 <a href="http://www.fasb.org/pdf/fas141.pdf">http://www.fasb.org/pdf/fas141.pdf</a> 2004-08-01 (Standard)
208		I	T	Shares	usfr-pt	Business Acquisitions - Shares Issued or Issuable BusinessAcquisitionsNumberSharesIssuedIssuable The number of shares that were issued or are issuable for the acquisition of a company	FASB Statement of Financial Accounting Standard (FAS) 141 51 <a href="http://www.fasb.org/pdf/fas141.pdf">http://www.fasb.org/pdf/fas141.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 141 57 <a href="http://www.fasb.org/pdf/fas141.pdf">http://www.fasb.org/pdf/fas141.pdf</a> 2004-08-01 (Standard)
209		D	T	String	usfr-pt	Business Acquisitions Note BusinessAcquisitionsNote Financial statement footnote that explains the details of business acquisitions planned/initiated/completed during an accounting period, including background, timing, allocation of acquisition costs, etc.	
210		D	D	T Monetary	usfr-pt	Business Exit Costs BusinessExitCosts Business Exit Costs	



ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
211	C	D	T	Monetary	usfr-pt	Business Segments - External Customer Revenue - Domestic SegmentsBusinessExternalCustomerRevenueDomestic The amount of revenues from external customers attributed to the enterprise's country of domicile (e.g., the U.S.).	FASB Statement of Financial Accounting Standard (FAS) 131 37 <a href="http://www.fasb.org/pdf/fas131.pdf">http://www.fasb.org/pdf/fas131.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 131 38 <a href="http://www.fasb.org/pdf/fas131.pdf">http://www.fasb.org/pdf/fas131.pdf</a> 2004-08-01 (Standard)
212	C	D	T	Monetary	usfr-pt	Business Segments - External Customer Revenue - Foreign SegmentsBusinessExternalCustomerRevenueForeign The amount of revenues from external customers attributed to all foreign countries in total. If revenues from external customers attributed to an individual foreign country are significant, disclose these revenues separately and the name of the country.	FASB Statement of Financial Accounting Standard (FAS) 131 37 <a href="http://www.fasb.org/pdf/fas131.pdf">http://www.fasb.org/pdf/fas131.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 131 38 <a href="http://www.fasb.org/pdf/fas131.pdf">http://www.fasb.org/pdf/fas131.pdf</a> 2004-08-01 (Standard)
213		D	T	String	usfr-pt	Business Segments - Listing of Revenues (10% or more of Consolidated) from a Single Customer BusinessSegmentsListingRevenues10moreConsolidatedSingleCustomer Listing of the transaction revenues from major customers if aggregate revenues brought by single customer (several entities under same control group qualifies) accounted for 10% or more of entity's total revenues; required disclosure includes revenue amount for each such customer and reporting segments' identities but not customers' identities.	
214	D	I	T	Monetary	usfr-pt	Business Segments - Long Lived Assets - Domestic SegmentsBusinessLongLivedAssetsDomestic The amount of long-lived assets (other than financial instruments, long-term customer relationships of a financial institution, mortgage and other servicing rights, deferred policy acquisition costs, and deferred tax assets) located in the enterprise's country of domicile.	FASB Statement of Financial Accounting Standard (FAS) 131 37 <a href="http://www.fasb.org/pdf/fas131.pdf">http://www.fasb.org/pdf/fas131.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 131 38 <a href="http://www.fasb.org/pdf/fas131.pdf">http://www.fasb.org/pdf/fas131.pdf</a> 2004-08-01 (Standard)
215	D	I	T	Monetary	usfr-pt	Business Segments - Long Lived Assets - Foreign SegmentsBusinessLongLivedAssetsForeign The amount of long-lived assets (other than financial instruments, long-term customer relationships of a financial institution, mortgage and other servicing rights, deferred policy acquisition costs, and deferred tax assets) located in all foreign countries in total. If assets in an individual foreign country are significant, disclose those assets separately and the name of the country.	FASB Statement of Financial Accounting Standard (FAS) 131 37 <a href="http://www.fasb.org/pdf/fas131.pdf">http://www.fasb.org/pdf/fas131.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 131 38 <a href="http://www.fasb.org/pdf/fas131.pdf">http://www.fasb.org/pdf/fas131.pdf</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
216		I	T	String	usfr-pt	Business Segments - Reportable Segment Information SegmentsBusinessReportableSegmentInformation For each reportable segment, the amount of: (a) revenues from external customers, (b) revenues from transactions with other operating segments of the same enterprise, (c) interest revenue, (d) interest expense, (e) depreciation, depletion, and amortization expense, (f) unusual items, (g) equity in the net income of investees accounted for by the equity method, (h) income tax expense or benefit, (i) extraordinary items, (j) significant noncash items other than depreciation, depletion, and amortization expense.	FASB Emerging Issues Taskforce (EITF) D-70 (Standard); FASB Statement of Financial Accounting Standard (FAS) 131 27 <a href="http://www.fasb.org/pdf/fas131.pdf">http://www.fasb.org/pdf/fas131.pdf</a> 2004-08-01 (Standard)
217			T	Tuple	usfr-pt	<b>Business Segments - Revenues (10% or more of Consolidated) from Single Customer [Sequence]</b> SegmentsBusinessRevenues10MoreConsolidatedSingleCustomer If revenues from single external customer amount to 10 percent or more of an enterprise's revenues, the total amount of revenues from each such customer	FASB Statement of Financial Accounting Standard (FAS) 131 39 <a href="http://www.fasb.org/pdf/fas131.pdf">http://www.fasb.org/pdf/fas131.pdf</a> 2004-08-01 (Standard)
218	C	D	T	Monetary	usfr-pt	Business Segments - Total Revenues from External Customers SegmentsBusinessRevenuesExternalCustomers The amount of total revenues from external customers for each product and service or each group of similar products and services	FASB Statement of Financial Accounting Standard (FAS) 131 37 <a href="http://www.fasb.org/pdf/fas131.pdf">http://www.fasb.org/pdf/fas131.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 131 38 <a href="http://www.fasb.org/pdf/fas131.pdf">http://www.fasb.org/pdf/fas131.pdf</a> 2004-08-01 (Standard)
219		D	T	String	usfr-pt	Business Segments Note BusinessSegmentsNote Companies often disclose the reportable segments of their business and how they determined the segments (e.g. by products and services, geography, regulatory environments, etc). For each segment, specific amounts of items are often reported, such as revenue by product/service and external customers, profit or loss, total assets, interest revenue and expense, depreciation and amortization expense, income tax expense, and expenditures on long lived assets. Explanations are often included on differences between each segment, such as 1) certain measurements of segment profit or loss (e.g. income before taxes, extraordinary items, discontinued operations, change in accounting principle) and assets and 2) changes in methods and measurements from prior year, between segment and consolidated assets. Reconciliation is also provided between the total of the segment items disclosed (e.g. revenue, assets, etc) to the consolidated entity. If not disclosed as part of operating segment information, disclose: (a) total revenues from external customers for each product and service, (b) geographic information about revenues from external customers and long-lived assets, and if this is impracticable, that fact shall be disclosed. If revenues from a single external customer are 10 percent or more of total revenues, disclose the total amount of revenues from each such customer and the identity of the segment or segments reporting the revenues.	SEC Regulation 14A 14a-3 b 7 <a href="http://www.sec.gov/divisions/corpfin/forms/14a.htm">http://www.sec.gov/divisions/corpfin/forms/14a.htm</a> 2004-08-01 (Standard); SEC Regulation S-K (SK) 101 b <a href="http://www.sec.gov/divisions/corpfin/forms/regsk.htm#des">http://www.sec.gov/divisions/corpfin/forms/regsk.htm#des</a> 2004-08-01 (Standard); SEC Regulation S-K (SK) 101 c 1 i <a href="http://www.sec.gov/divisions/corpfin/forms/regsk.htm#des">http://www.sec.gov/divisions/corpfin/forms/regsk.htm#des</a> 2004-08-01 (Standard); SEC Regulation S-K (SK) 101 d <a href="http://www.sec.gov/divisions/corpfin/forms/regsk.htm#des">http://www.sec.gov/divisions/corpfin/forms/regsk.htm#des</a> 2004-08-01 (Standard)
220		D	T	Monetary	usfr-fst	Calls and Maturities on Fixed Maturity Securities and Mortgage Loans CallsMaturitiesFixedMaturitySecuritiesMortgageLoans The gross proceeds from the call or maturity of fixed maturity securities.	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
221		D	T	Monetary	usfr-pt	Capital Additions CapitalAdditionsNet Net proceeds/purchases of property, plant and equipment and other productive assets.	FASB Statement of Financial Accounting Standard (FAS) 95 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
222	D	I	T	Monetary	usfr-pt	Capital Construction Fund CapitalConstructionFund Capitalized construction costs at the end of an accounting period, including material, labor, engineering fee, etc.	
223	C	I	T	Monetary	usfr-pt	Capital Lease Obligations - Current CapitalLeaseObligationsCurrent Obligation related to a capital lease, the portion which is due in one year or less in the future.	
224	C	I	T	Monetary	usfr-pt	Capital Lease Obligations - Long Term CapitalLeaseObligationsLongTerm Obligation related to a capital lease, the portion which is due greater than one year (operating cycle) in the future.	
225	C	I	T	Monetary	usfr-pt	Capital Lease Obligations - Short Term and Long Term CapitalLeaseObligationsShortTermLongTerm Obligation related to a capital lease.	
226	D	I	T	Monetary	usfr-pt	Capital Leased Assets CapitalLeasedAssetsGross Tangible assets financed by a capital lease agreement.	
227		I	T	Monetary	usfr-pt	Capitalized Interest CapitalizedInterest If interest cost has been capitalized during the period, disclose the total amount of interest capitalized.	FASB Current Text (CT) I67 118 (Standard); FASB Statement of Financial Accounting Standard (FAS) 34 <a href="http://www.fasb.org/pdf/fas34.pdf">http://www.fasb.org/pdf/fas34.pdf</a> 2004-08-01 (Standard)
228	C	I	T	Monetary	usfr-fst	Capitalized Mortgage Servicing Rights - Amortization of Right to Service Mortgage Loans CapitalizedMortgageServicingRightsAmortizationRightServiceMortgageLoans Amount of amortization of the capitalized amount from the purchasing or originating the right to service mortgage loans for each reporting period.	AICPA Industry Audit and Accounting Guide (AAG) BNS 8 24 (Standard); FASB Statement of Financial Accounting Standard (FAS) 140 17 E <a href="http://www.fasb.org/pdf/fas140.pdf">http://www.fasb.org/pdf/fas140.pdf</a> 2004-08-01 (Standard)
229	D	I	T	Monetary	usfr-fst	Capitalized Mortgage Servicing Rights - Capitalized Right to Service Mortgage Loans CapitalizedMortgageServicingRightsCapitalizedRightServiceMortgageLoans Amount capitalized during the period in connection with purchasing or originating the right to service mortgage loans for each reporting period.	AICPA Industry Audit and Accounting Guide (AAG) BNS 8 24 (Standard); FASB Statement of Financial Accounting Standard (FAS) 140 17 E <a href="http://www.fasb.org/pdf/fas140.pdf">http://www.fasb.org/pdf/fas140.pdf</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
230		I	T	Monetary	usfr-fst	Capitalized Mortgage Servicing Rights - Fair Value of Mortgage Servicing Rights CapitalizedMortgageServicingRightsFairValueMortgageServicingRights The fair value of capitalized mortgage servicing rights.	AICPA Industry Audit and Accounting Guide (AAG) BNS 8 24 (Standard); FASB Statement of Financial Accounting Standard (FAS) 140 17 E <a href="http://www.fasb.org/pdf/fas140.pdf">http://www.fasb.org/pdf/fas140.pdf</a> 2004-08-01 (Standard)
231		I	T	String	usfr-fst	Capitalized Mortgage Servicing Rights - Methods and Assumptions Used to Estimate Fair Value CapitalizedMortgageServicingRightsMethodsAssumptionsUsedEstimateFairValue The methods and assumptions used to estimate the fair value of capitalized mortgage servicing rights.	AICPA Industry Audit and Accounting Guide (AAG) BNS 8 24 (Standard); FASB Statement of Financial Accounting Standard (FAS) 140 17 E <a href="http://www.fasb.org/pdf/fas140.pdf">http://www.fasb.org/pdf/fas140.pdf</a> 2004-08-01 (Standard)
232		I	T	String	usfr-fst	Capitalized Mortgage Servicing Rights - Reasons Why Impracticable to Estimate Fair Values CapitalizedMortgageServicingRightsReasonsWhyImpracticableEstimateFairValues Describe the reasons why it is not practicable to estimate the fair values of the mortgage servicing rights and the mortgage loans (without the mortgage servicing rights), if no cost is allocated to certain mortgage servicing rights.	AICPA Industry Audit and Accounting Guide (AAG) BNS 8 24 (Standard); FASB Statement of Financial Accounting Standard (FAS) 140 17 E <a href="http://www.fasb.org/pdf/fas140.pdf">http://www.fasb.org/pdf/fas140.pdf</a> 2004-08-01 (Standard)
233		I	T	String	usfr-fst	Capitalized Mortgage Servicing Rights - Risk Characteristics of Stratifying Loans CapitalizedMortgageServicingRightsRiskCharacteristicsStratifyingLoans Describe the risk characteristics of the underlying loans used to stratify capitalized mortgage servicing rights for purposes of measuring impairment.	AICPA Industry Audit and Accounting Guide (AAG) BNS 8 24 (Standard); FASB Statement of Financial Accounting Standard (FAS) 140 17 E <a href="http://www.fasb.org/pdf/fas140.pdf">http://www.fasb.org/pdf/fas140.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 140 63 <a href="http://www.fasb.org/pdf/fas140.pdf">http://www.fasb.org/pdf/fas140.pdf</a> 2004-08-01 (Standard)
234		I	T	Monetary	usfr-fst	Capitalized Mortgage Servicing Rights - Sales of Mortgage Servicing Rights CapitalizedMortgageServicingRightsSalesMortgageServicingRights Amount sold during the period in connection with the sale of mortgage servicing loans.	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
235		D	T	String	usfr-fst	<p>Capitalized Mortgage Servicing Rights - Valuation Allowance Movement</p> <p>CapitalizedMortgageServicingRightsValuationAllowanceMovement</p> <p>Disclose the activity in the valuation allowance for capitalized mortgage servicing rights, including the aggregate balance of the allowances at the beginning and end of each period, aggregate additions charged and reductions credited to operations, and aggregate direct write-downs charged against the allowances.</p>	<p>AICPA Industry Audit and Accounting Guide (AAG) BNS 8 24 (Standard); FASB Statement of Financial Accounting Standard (FAS) 140 17 E</p> <p><a href="http://www.fasb.org/pdf/fas140.pdf">http://www.fasb.org/pdf/fas140.pdf</a> 2004-08-01 (Standard)</p>
236		D	T	String	usfr-fst	<p>Capitalized Mortgage Servicing Rights Note</p> <p>CapitalizedMortgageServicingRights</p> <p>Includes the fair value of capitalized mortgage servicing rights and the methods and significant assumptions used to estimate that fair value. If no cost is allocated to certain mortgage servicing rights, include description of those mortgage servicing rights and the reasons why it is not practicable to estimate the fair values of the mortgage servicing rights and the mortgage loans (without the mortgage servicing rights).</p>	<p>AICPA Industry Audit and Accounting Guide (AAG) BNS 8 24 (Standard); FASB Statement of Financial Accounting Standard (FAS) 140 17 E</p> <p><a href="http://www.fasb.org/pdf/fas140.pdf">http://www.fasb.org/pdf/fas140.pdf</a> 2004-08-01 (Standard)</p>
237		D	T	String	usfr-fst	<p>Carrying Amounts of Loans Held for Sale Policy</p> <p>AccountingPoliciesCarryingAmountsLoansHeldSale</p> <p>The method of determining carrying amounts of loans held for sale.</p>	<p>AICPA Industry Audit and Accounting Guide (AAG) BNS 6 74 (Standard)</p>
238	D	I	T	Monetary	usfr-pt	<p>Cash</p> <p>UnrestrictedCash</p> <p>Unrestricted cash available for day-to-day operating needs</p>	<p>FASB Statement of Financial Accounting Standard (FAS) 95 7</p> <p><a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)</p>
239	D	I	T	Monetary	usfr-pt	<p>Cash and Cash Equivalents</p> <p>CashCashEquivalents</p> <p>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.</p>	<p>AICPA Accounting Research Bulletin (ARB) 43 (Standard); FASB Statement of Financial Accounting Standard (FAS) 6</p> <p><a href="http://www.fasb.org/pdf/fas6.pdf">http://www.fasb.org/pdf/fas6.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 95 8 a</p> <p><a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard); AICPA Industry Audit and Accounting Guide (AAG) CRU 3 01 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I</p> <p><a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)</p>

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
240	D	I	T	Monetary	usfr-fst	Cash and Cash Equivalents - Cash and Due from Banks CashCashEquivalentsCashDueBanks This includes the total of all noninterest-bearing balances due from depository institutions, currency and coin, cash items in process of collection, and unposted debits. Cash items in process of collection includes checks or drafts in process of collection that are drawn on another depository institution and that are payable immediately, government checks, and other items in process of collection. It does not include cash items for which the reporting bank has already received credit, credit or debit card sales slips in process of collection, cash items not conforming with the definition, and commodity or bill-of-lading drafts not yet payable, whether or not deposit credit has been given. This label may also include unposted debits (cash items in the bank's possession), currency and coin, noninterest-bearing balances due from depository institutions, and interest-bearing balances.	AICPA Industry Audit and Accounting Guide (AAG) BNS 4 1 (Standard); AICPA Industry Audit and Accounting Guide (AAG) BNS 4 7 (Standard)
241		D	T	String	usfr-pt	Cash and Cash Equivalents Policy AccountingPoliciesCashCashEquivalents Disclose the accounting policy for determining which short-term, highly liquid investments are treated as cash equivalents.	FASB Current Text (CT) C25 108 (Standard); FASB Statement of Financial Accounting Standard (FAS) 95 10 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
242		I		(String)	usfr-pt	<b>Cash and Cash Equivalents</b> CashCashEquivalentsAbstract The most liquid category of current assets, including money on hand, in bank, and very short-term investment (with maturity of 90 days or less) that is ready to be converted to cash with known amount (e.g. 3-month T-bill or money market funds)	
243	D	I	T	Monetary	usfr-fst	Cash Collateral for Borrowed Securities CollateralBorrowedSecuritiesCash The cash collateral held by the company for borrowed securities	SEC Regulation S-X (SX) Rule 7 3 1 <a href="http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#lance">http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#lance</a> 2004-08-01 (Standard)
244		D	T	Monetary	usfr-fst	Cash Collateral for Loaned Securities CollateralLoanedSecuritiesCash The change, in the cash collateral for loaned securities recorded on the balance sheet, is needed to adjust net income in order to arrive at net cash flows provided by (used in) operations.	FASB Statement of Financial Accounting Standard (FAS) 95 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
245	D	D	T	Monetary	usfr-pt	Cash Dividend - Common Stock CashDividendCommonStock Cash dividend declared and/or paid by an entity to common shareholders.	SEC Staff Accounting Bulletins (SAB) 68 (Standard)
246		I	T	Decimal	usfr-pt	Cash Dividend - Common Stock - Amount Per Share CashDividendCommonStockAmountPerShare Amount per share cash dividend declared and/or paid by an entity to common shareholders.	
247	D	D	T	Monetary	usfr-pt	Cash Dividend - Preferred Stock CashDividendPreferredStock Cash dividend declared and/or paid by an entity to preferred shareholders.	SEC Regulation S-X (SX) Rule 5 2 27 <a href="http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#bal">http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#bal</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 3 4 <a href="http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#equity">http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#equity</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
248		I	T	Decimal	usfr-pt	Cash Dividend - Preferred Stock - Amount Per Share CashDividendPreferredStockAmountPerShare Amount per share cash dividend declared and/or paid by an entity to preferred shareholders.	
249		D	T	Monetary	usfr-pt	Cash Dividends Received DividendsReceived Cash receipts from equity securities	FASB Statement of Financial Accounting Standard (FAS) 95 22 b <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
250	D	I	T	Monetary	usfr-pt	Cash Equivalents CashEquivalents 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.	FASB Statement of Financial Accounting Standard (FAS) 95 8 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
251		I		(String)	usfr-pt	<b>Cash Flow Notes</b> CashFlowNotesAbstract Note disclosures required in addition to statement of cash flows; include reporting entity's policy about cash equivalents, schedule for noncash investing & financing transactions, reconciliation between net income and net cash from operating activities if used direct method to prepare statement of cash flows, etc.	
252		D	T	Monetary	usfr-pt	Cash Interest and Dividends Received on Loans to, Other Debt and Equity of Other Entities InterestDividendsOnLoansOtherDebtEquityOtherEntities The total interest and dividends received in the period from loans to, other debt of, and equity of other entities.	FASB Statement of Financial Accounting Standard (FAS) 95 88 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 95 89 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 95 90 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
253		D		(String)	usfr-pt	<b>Cash Interest and Dividends Received on Loans to, Other Debt and Equity of Other Entities</b> InterestDividendsOnLoansOtherDebtEquityOtherEntitiesAbstract Operating cash receipt category used to prepare statement of cash flows under direct method; reflecting the aggregate amount for cash interests (dividends) received on loans/debts (equity) of other entities during an accounting period	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
254		D	T	Monetary	usfr-pt	Cash Interest Expense CashTotalInterestExpense If the indirect method is used, amounts of interest paid (net of amounts capitalized) during the period shall be provided in related disclosures.	FASB Statement of Financial Accounting Standard (FAS) 95 29 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 95 23 d <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
255		D	T	Monetary	usfr-pt	Cash Interest Received InterestReceived The cash receipts from returns on loans and other debt instruments of other entities.	FASB Statement of Financial Accounting Standard (FAS) 95 22 b <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
256		I	T	String	usfr-pt	Cash Note CashNote Disclose cash that is pledged or subject to withdrawal restrictions. The details of the restrictions may be described. If compensating balance arrangements exist, but do not legally restrict cash amounts, disclose the terms of the arrangements and the amounts involved and the amount of compensating balances and the terms of the underlying agreements maintained to assure future credit availability.	AICPA Accounting Research Bulletin (ARB) 43 (Standard); FASB Current Text (CT) B05 107 (Standard); SEC Regulation S-X (SX) Rule 5 2 1 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal</a> 2004-08-01 (Standard)
257		D	T	Monetary	usfr-fst	Cash Paid for Losses and Loss Adjustment Expense CashPaidLossesLossAdjustmentExpense The total amount of cash paid for the loss (the actual damage) and loss adjustment expenses (the expense incurred related to claims other than the actual loss, e.g. legal fees) by insurance companies to settle claims; it'll reduce the reserve amount	
258		D	T	Monetary	usfr-fst	Cash Paid for Underwriting Expenses CashPaidUnderwritingExpenses The amount of cash paid for expenses incurred during underwriting activities (the process to review insurance applications, evaluate risks, accept/reject applications and determine the premiums to be charged) for insurance companies	
259		D	T	Monetary	usfr-pt	Cash Paid to Employees and Suppliers CashPaidEmployeesSuppliers Cash payments to other suppliers and employees for other goods and services.	FASB Statement of Financial Accounting Standard (FAS) 95 23 b <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
260		D		(String)	usfr-pt	<b>Cash Paid to Employees and Suppliers</b> CashPaidEmployeesSuppliersAbstract Operating cash payment category computed separately to prepare statement of cash flows under direct method, reflecting the total amount paid to employees and suppliers in cash rather than on account during an accounting period	



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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
261		D	T	Monetary	usfr-pt	Cash Payments - Other OtherCashPayments 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.	FASB Statement of Financial Accounting Standard (FAS) 95 23 e <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
262	D	D	T	Monetary	usfr-pt	Cash Payments for Environmental Liabilities EnvironmentalLiabilitiesCashPayments	
263		D	T	Monetary	usfr-pt	Cash Payments for Materials and Goods for Manufacture or Resale PaymentsMaterialsGoodsManufactureResale Cash payments to acquire materials for manufacture or goods for resale.	FASB Statement of Financial Accounting Standard (FAS) 95 23 a <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
264		D	T	Monetary	usfr-pt	Cash Payments for Other Goods and Services PaymentsOtherGoodsServices Cash payments to acquire other goods not used in manufacturing and services.	FASB Statement of Financial Accounting Standard (FAS) 95 23 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
265		D	T	Monetary	usfr-pt	Cash Payments for Restructuring CashPaymentsRestructuring Amount of cash payments on restructuring charges	FASB Emerging Issues Taskforce (EITF) 94-3 (Standard); FASB Emerging Issues Taskforce (EITF) 95-3 (Standard); FASB Statement of Financial Accounting Standard (FAS) 15 <a href="http://www.fasb.org/pdf/fas15.pdf">http://www.fasb.org/pdf/fas15.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 146 <a href="http://www.fasb.org/pdf/fas146.pdf">http://www.fasb.org/pdf/fas146.pdf</a> 2004-08-01 (Standard); SEC Staff Accounting Bulletins (SAB) Topic 4 P <a href="http://www.sec.gov/inters/account/sabcodet4.htm#4p">http://www.sec.gov/inters/account/sabcodet4.htm#4p</a> 2004-08-01 (Standard)
266		D	T	Monetary	usfr-fst	Cash Payments from Purchase of Other Assets CashPaymentsPurchaseOtherAssets Cash payments from the purchase of other assets.	OTS Federal Regulation (FR) 563c- Accounting Requirements 102 III <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
267		D	T	Monetary	usfr-fst	Cash Payments from Purchases of Securities CashPaymentsPurchasesSecurities Cash payments resulting from the purchases of securities and other assets acquired specifically for resale.	FASB Statement of Financial Accounting Standard (FAS) 102 <a href="http://www.fasb.org/pdf/fas102.pdf">http://www.fasb.org/pdf/fas102.pdf</a> 2004-08-01 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 III <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
268		D	T	Monetary	usfr-pt	Cash Provided by/(Used in) Financing Activities - Other OtherNet Other cash provided by (used in) financing activities	FASB Statement of Financial Accounting Standard (FAS) 95 20 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
269		D	T	Monetary	usfr-fst	Cash Receipts and Payments - Deposits with Other Institutions CashReceiptsPaymentsDepositsWithOtherInstitutions Net cash receipts and cash payments for deposits placed with other financial institutions.	FASB Statement of Financial Accounting Standard (FAS) 102 <a href="http://www.fasb.org/pdf/fas102.pdf">http://www.fasb.org/pdf/fas102.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 104 <a href="http://www.fasb.org/pdf/fas104.pdf">http://www.fasb.org/pdf/fas104.pdf</a> 2004-08-01 (Standard)
270		D	T	Monetary	usfr-fst	Cash Receipts and Payments - Loans Made to Customers CashReceiptsPaymentsLoansMadeCustomers Net cash receipts and cash payments for loans made to customers.	
271		D	T	Monetary	usfr-fst	Cash Receipts and Payments - Principal Collections of Loans CashReceiptsPaymentsPrincipalCollectionsLoans Net cash receipts and cash payments for principal collections of loans.	
272		D	T	Monetary	usfr-fst	Cash Receipts and Payments - Repayments of Deposits CashReceiptsPaymentsRepaymentsDeposits Net cash receipts and cash payments for repayments of deposits	
273		D	T	Monetary	usfr-fst	Cash Receipts and Payments - Time Deposits Accepted CashReceiptsPaymentsTimeDepositsAccepted Net cash receipts and cash payments for time deposits accepted.	
274		D	T	Monetary	usfr-fst	Cash Receipts and Payments - Withdrawals of Deposits CashReceiptsPaymentsWithdrawalsDeposits Net cash receipts and cash payments for withdrawals of deposits.	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
275		D	T	Monetary	usfr-fst	Cash Receipts from Sales of Other Assets CashReceiptsSaleOtherAssets Cash receipts from the sale of other assets.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 III <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
276		D	T	Monetary	usfr-fst	Cash Receipts from Sales of Securities CashReceiptsSalesSecurities Cash receipts resulting from the sales of securities and other assets acquired specifically for resale.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 III <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
277		D	T	Monetary	usfr-pt	Cash Received - Other OtherCashReceipts 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.	FASB Statement of Financial Accounting Standard (FAS) 95 22 c <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
278		D	T	Monetary	usfr-pt	Cash Sales Revenue Received CashSaleGoodsServices Cash receipts in the period resulting from the sale of goods and services.	FASB Statement of Financial Accounting Standard (FAS) 95 22 a <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
279	D	I	T	Monetary	usfr-pt	Cash Surrender Value of Life Insurance CashSurrenderValueLifeInsurance Cash surrender value of life insurance on company officers.	
280		D	T	Monetary	usfr-fst	Cash Used for Acquisitions CashUsedAcquisitions Purchases related to acquisition	
281	D	I	T	Monetary	usfr-pt	Cash, Cash Equivalents and Short Term Investments CashCashEquivalentsShortTermInvestments Cash and short term investments with an original maturity less than one year, including restricted cash.	
282		I		(String)	usfr-pt	<b>Cash, Cash Equivalents and Short Term Investments</b> CashCashEquivalentsShortTermInvestmentsAbstract The aggregate amount for money on hand, in bank, very short-term investment that is ready to be converted to cash in known amount (with maturity of 90 days or less, e.g. 3-month T-bill) and short-term investment (with maturity of 1 year or less)	
283	D	D	T	Monetary	usfr-fst	Ceded Earned Premiums CededEarnedPremiums Ceded Earned Premiums is the Earned Premium Associated With Ceded Written Premium	
284	D	D	T	Monetary	usfr-fst	Ceded Written Premiums CededWrittenPremiums Ceded Written Premiums Relates to the Premiums Ceded to Another Company	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
285		D	T	String	usfr-pt	Change in Accounting Principles Policy AccountingPoliciesChangeAccountingPrinciples Description of a change in an accounting principle, which may include: (1) the nature and reason for a change and 2) the effect on income before extraordinary items, net income, and related per share amounts.	FASB Accounting Principles Board Opinion (APB) 9 (Standard); FASB Accounting Principles Board Opinion (APB) 20 (Standard); SEC Staff Accounting Bulletins (SAB) Topic 13 <a href="http://www.sec.gov/inte rps/account/sabcodet13.htm#13a">http://www.sec.gov/inte rps/account/sabcodet13.htm#13a</a> 2004-08-01 (Standard)
286		D	T	String	usfr-pt	Changes in Presentation of Comparative Financial Statements Note ChangePresentationComparativeFinancialStatements If, because of reclassifications or other reasons, changes have occurred in the manner of or the basis for presenting corresponding items in comparative financial statements, the changes should be explained. If it is impracticable to reclassify prior-period financial statements, as called for by certain consensuses of accounting pronouncements, disclosure should be made of the reasons why reclassification was not made and the effect of the reclassification on the current period.	AICPA Accounting Research Bulletin (ARB) 43 2 (Standard); FASB Current Text (CT) F43 103 (Standard); FASB Emerging Issues Taskforce (EITF) 00-10 (Standard); FASB Emerging Issues Taskforce (EITF) 00-14 (Standard); FASB Emerging Issues Taskforce (EITF) 00-22 (Standard); FASB Emerging Issues Taskforce (EITF) 00-25 (Standard); FASB Emerging Issues Taskforce (EITF) 01-9 (Standard); FASB Emerging Issues Taskforce (EITF) 99-19 (Standard); SEC Staff Accounting Bulletins (SAB) Topic D-103 <a href="http://www.sec.gov/inte rps/account/sabcodet6.htm#6g">http://www.sec.gov/inte rps/account/sabcodet6.htm#6g</a> 2004-08-01 (Standard)
287		D	T	String	usfr-fst	Changes in Tax Exempt Portfolio Note ChangesTaxExemptPortfolio Description of any major changes in the tax-exempt portfolio.	SEC SEC Industry Guide Guide 3 II B <a href="http://www.sec.gov/divi sions/corpfin/forms/ind ustry.htm#secguide3">http://www.sec.gov/divi sions/corpfin/forms/ind ustry.htm#secguide3</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
288	D	D	T	Monetary	usfr-fst	Charge-Offs, Gross ChargeOffsGross	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I 8 (k) <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 03 7 (d) <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
289	D	D	T	Monetary	usfr-fst	Charge-Offs, Net ChargeOffsNet	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I 8 (k) <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 03 7 (d) <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
290		D	T	String	usfr-fst	Closed Block ClosedBlock Disclosures Surrounding a Company's Closed Block of Business	
291	C	I	T	Monetary	usfr-fst	Closed Block Liabilities - Total TotalClosedBlockLiabilities The Sum Total of All of the Liabilities Associated with Closed Block of Business.	
292		D	T	String	usfr-fst	Closed Block Policy AccountingPoliciesClosedBlock Description of the Accounting Policies Associated with the Company's Closed Block of Business	
293		D	T	Monetary	usfr-fst	Collateral - Securities Lending and Derivatives, Net CollateralSecuritiesLendingDerivativesNet The change, in the cash collateral on securities lending and derivatives recorded on the balance sheet, is needed to adjust net income in order to arrive at net cash flows provided by (used in) operations.	FASB Statement of Financial Accounting Standard (FAS) 95 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
294	C	I	T	Monetary	usfr-fst	Collateral on Loaned Securities and Derivatives CollateralLoanedSecuritiesDerivatives The collateral received by the company on loaned securities	
295	C	I	T	Monetary	usfr-pt	Commercial Paper CommercialPaper Short-term unsecured obligations with maturities ranging from 2 to 270 days, issued by banks, corporations and other borrowers to investors.	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
296	C	D	T	Monetary	usfr-fst	<p>Commissions and Fees from Fiduciary Activities</p> <p>OtherIncomeCommissionsFeesFiduciaryActivities</p> <p>Commissions and fees from fiduciary activities (e.g., trust department income) that exceed 1 percent of the aggregate of total interest income and other income.</p>	<p>OTS Federal Regulation (FR) 563c-Accounting Requirements 2 II</p> <p><a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 4 13</p> <p><a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see</a> 2004-08-01 (Standard)</p>
297	C	D	T	Monetary	usfr-fst	<p>Commissions and Fees from Fiduciary and Trust Activities</p> <p>NonInterestIncomeCommissionsFeesFiduciaryTrustActivities</p> <p>Report gross income from services rendered by the banks trust department or by any of its consolidated subsidiaries acting in any fiduciary capacity. Exclude commissions and fees received for the accumulation or disbursement of funds deposited to Individual Retirement Accounts (IRAs) or Keogh Plan accounts when they are not handled by the bank's trust department (report in "Service charges on deposit accounts (in domestic offices)"). Trust fees are asset-based and earned for acting in a fiduciary capacity as trustee or executor, and acting as register of securities. Include fees for acting as agent for fiduciary placement and loans. Include fees earned on custody or investment advisory services when such fees are not separately billed to the customer.</p>	<p>OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II 13 (a)</p> <p><a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 04 13 (a)</p> <p><a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see</a> 2004-08-01 (Standard)</p>
298	C	D	T	Monetary	usfr-fst	<p>Commissions, Brokers' Fees and Markups on Securities Activities</p> <p>OtherIncomeCommissionsBrokersFeesMarkupsOnSecuritiesActivities</p> <p>Commissions, brokers' fees and markups on securities underwriting and other securities activities that exceed 1 percent of the aggregate of total interest income and other income.</p>	<p>OTS Federal Regulation (FR) 563c-Accounting Requirements 2 II</p> <p><a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 4 13</p> <p><a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see</a> 2004-08-01 (Standard)</p>
299		D	T	String	usfr-pt	<p>Commitments</p> <p>Commitments</p> <p>Description of any significant commitments the company has entered into, such as purchase agreements and sales agreements, for the acquisition of investments, property, plant and equipment, or an obligation to reduce debt or restrict dividends.</p>	<p>FASB Current Text (CT) C32 (Standard); FASB Statement of Financial Accounting Standard (FAS) 5 18</p> <p><a href="http://www.fasb.org/pdf/fas5.pdf">http://www.fasb.org/pdf/fas5.pdf</a> 2004-08-01 (Standard)</p>

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
300		D	T	String	usfr-pt	Commitments - Acquisition of Property CommitmentsAcquisitionProperty Description of any commitments to acquire property	FASB Current Text (CT) C32 (Standard); FASB Statement of Financial Accounting Standard (FAS) 5 18 <a href="http://www.fasb.org/pdf/fas5.pdf">http://www.fasb.org/pdf/fas5.pdf</a> 2004-08-01 (Standard)
301		D	T	String	usfr-pt	Commitments - Purchase Agreements CommitmentsPurchaseAgreements Description of any purchase agreements the entity has committed to.	FASB Current Text (CT) C32 (Standard); FASB Statement of Financial Accounting Standard (FAS) 5 18 <a href="http://www.fasb.org/pdf/fas5.pdf">http://www.fasb.org/pdf/fas5.pdf</a> 2004-08-01 (Standard)
302		D	T	String	usfr-pt	Commitments - Sales Agreements CommitmentsSalesAgreements Description of any sales agreements the entity has committed to.	FASB Current Text (CT) C32 (Standard); FASB Statement of Financial Accounting Standard (FAS) 5 18 <a href="http://www.fasb.org/pdf/fas5.pdf">http://www.fasb.org/pdf/fas5.pdf</a> 2004-08-01 (Standard)
303		I	T	Monetary	usfr-pt	Commitments and Contingencies CommitmentsContingencies Disclosure of significant commitments and contingencies.	FASB Statement of Financial Accounting Standard (FAS) 5 <a href="http://www.fasb.org/pdf/fas5.pdf">http://www.fasb.org/pdf/fas5.pdf</a> 2004-08-01 (Standard)
304		D	T	String	usfr-fst	Commitments and Contingencies - Commitments to Extend Credit CommitmentsContingenciesCommitmentsExtendCredit Summary of an entity's commitments to extend credit by type.	
305		D	T	String	usfr-pt	Commitments and Contingencies Note CommitmentsContingenciesNote Required note disclosure for significant commitments and possible future events (especially those associated with estimated losses, i.e., loss contingencies)	
306	D	D	T	Monetary	usfr-pt	Common Dividends Paid - Cash CommonDividendsPaidCash Common Dividends Paid - Cash	
307	D	D	T	Monetary	usfr-pt	Common Dividends Paid - Stock CommonDividendsPaidStock Common Dividends Paid - Stock	
308			T	Tuple	usfr-pt	<b>Common Stock [Sequence]</b> CommonStock Security representing an ownership interest in an entity.	
309		I	T	String	usfr-pt	Common Stock - Description CommonStockDescription Description of the Type or Class of Common Stock	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
310		I	T	Decimal	usfr-pt	Common Stock - Par/Stated Value Per Share CommonStockParValuePerShare Face amount or stated value of capital stock and not the actual value it would receive on the open market per share.	
311		I	T	Shares	usfr-pt	Common Stock - Share Subscriptions CommonStockShareSubscriptions 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.	
312		D	T	Shares	usfr-pt	Common Stock - Shares - Increase/(Decrease) CommonStockNumberSharesChanges Net change in the total number of common shares during an accounting period; such change may arise from new issuance, retirement, stock split, distribution of stock dividends, exercise of stock options, etc.	
313		D		(String)	usfr-pt	<b>Common Stock - Shares - Increase/(Decrease)</b> CommonStockNumberSharesChangesAbstract Net change in the total number of common shares during an accounting period; such change may arise from new issuance, retirement, stock split, distribution of stock dividends, exercise of stock options, etc.	
314		I	T	Shares	usfr-pt	Common Stock - Shares Authorized CommonStockSharesAuthorized The maximum number of shares permitted to be issued by an entity's charter and bylaws.	SEC Regulation S-X (SX) Rule 5 2 29 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal 2004-08-01">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal 2004-08-01</a> (Standard); SEC Regulation S-X (SX) Rule 5 2 30 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal 2004-08-01">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal 2004-08-01</a> (Standard)
315		I	T	Shares	usfr-pt	Common Stock - Shares Issued CommonStockSharesIssued 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.	SEC Regulation S-X (SX) Rule 5 2 29 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal 2004-08-01">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal 2004-08-01</a> (Standard); SEC Regulation S-X (SX) Rule 5 2 30 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal 2004-08-01">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal 2004-08-01</a> (Standard)
316		I	T	Shares	usfr-pt	Common Stock - Shares Outstanding CommonStockSharesOutstanding Number of shares issued by an entity and held by shareholders - excludes shares held in treasury.	
317	C	I	T	Monetary	usfr-pt	Common Stock - Value (Excluding Additional Paid in Capital) CommonStockValue Value of common stock outstanding. Value may be calculated differently depending on whether the stock is issued at par value, no par or stated value.	
318		D	T	String	usfr-fst	Common Stock Disclosures StockholdersEquityCommonStock Disclosures Concerning the Company's Common Stock	



ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
319	C	D	T	Monetary	usfr-pt	Common Stock Issued CommonStockIssued Net change in the total value for common stocks issued during an accounting period (i.e. include both legal value and additional paid-in capital)	
320	C	D	T	Monetary	usfr-pt	Common Stock Issued - Additional Paid in Capital CommonStockIssuedAdditionalPaidCapital Net change in the paid-in capital in excess of par/stated value related to common stocks issued during an accounting period	
321		D		(String)	usfr-pt	<b>Common Stock Issued - Additional Paid in Capital</b> CommonStockIssuedAdditionalPaidCapitalAbstract Net change in the paid-in capital in excess of par/stated value related to common stocks issued during an accounting period	
322	C	D	T	Monetary	usfr-fst	Common Stock Issued - Demutualization CommonStockIssuedDemutualization This is the common stock issued as part of the demutualization	
323		D	T	Decimal	usfr-fst	Common Stock Issued - Demutualization - Shares CommonStockIssuedDemutualizationShares The total share number for common stocks issued during demutualization; i.e. an insurance company changes form from Mutual (the insured own the company) to Stock (stockholders own the company)	
324	C	D	T	Monetary	usfr-fst	Common Stock Issued - Demutualization - Value CommonStockIssuedDemutualizationValue The legal value (par value, stated value or issuance value in case of non-par non-stated-value stock) for common stocks issued during demutualization; i.e. an insurance company changes form from Mutual (the insured own the company) to Stock (stockholders own the company)	
325	C	D	T	Monetary	usfr-pt	Common Stock Issued - Employee Stock Purchase Plan CommonStockIssuedEmployeeStockPurchasePlan Total value of common stock issued by an entity as a result of employee stock purchase plan.	
326	C	D	T	Monetary	usfr-pt	Common Stock Issued - Employee Stock Purchase Plan - Additional Paid in Capital CommonStockIssuedEmployeeStockPurchasePlanAdditionalPaidCapital Value of common stock issued as a result of employee stock purchase plan recorded above par value.	
327	D	D	T	Monetary	usfr-pt	Common Stock Issued - Employee Stock Purchase Plan - Retained Earnings CommonStockIssuedEmployeeStockPurchasePlanRetainedEarnings Effect on Retained Earnings of stock issued as a result of employee stock purchase plans.	
328		D	T	Shares	usfr-pt	Common Stock Issued - Employee Stock Purchase Plan - Shares CommonStockIssuedEmployeeStockPurchasePlanNumberShares Number of shares of common stock issued as a result of employee stock purchase plan.	
329	C	D	T	Monetary	usfr-pt	Common Stock Issued - Employee Stock Purchase Plan - Value (Excluding Additional Paid in Capital) CommonStockIssuedEmployeeStockPurchasePlanParValue Value of common stock issued as a result of employee stock purchase plan recorded at par value.	
330	C	D	T	Monetary	usfr-pt	Common Stock Issued - Employees' Restricted Shares CommonStockIssuedEmployeesRestrictedShares Issuance of employee stock that is tied to a contingency that must be met in order to keep the full value of the award.	
331	C	D	T	Monetary	usfr-pt	Common Stock Issued - Employees' Restricted Shares - Additional Paid in Capital CommonStockIssuedEmployeesRestrictedSharesAdditionalPaidCapital Value of Employee Restricted Shares of common stock recorded above par value.	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
332	D	D	T	Monetary	usfr-pt	Common Stock Issued - Employees' Restricted Shares - Retained Earnings CommonStockIssuedEmployeesRestrictedSharesRetainedEarnings The effects on Retained Earnings for employees' restricted common shares issued	
333		D	T	Shares	usfr-pt	Common Stock Issued - Employees' Restricted Shares - Shares CommonStockIssuedEmployeesRestrictedSharesNumberShares Number of shares of Employee Restricted Shares issued.	
334	C	D	T	Monetary	usfr-pt	Common Stock Issued - Employees' Restricted Shares - Value (Excluding Additional Paid in Capital) CommonStockIssuedEmployeesRestrictedSharesParValue Par Value of Employee Restricted Shares of common stock.	
335	C	D	T	Monetary	usfr-pt	Common Stock Issued - Initial Public Offering CommonStockIssuedInitialPublicOffering Total value of common stock issued by an entity in an initial public offering.	
336	C	D	T	Monetary	usfr-pt	Common Stock Issued - Initial Public Offering - Additional Paid in Capital CommonStockIssuedInitialPublicOfferingAdditionalPaidCapital Value of common stock issued in an initial public offering recorded above par value.	
337		D	T	Shares	usfr-pt	Common Stock Issued - Initial Public Offering - Shares CommonStockIssuedInitialPublicOfferingNumberShares Number of shares of common stock issued in an initial public offering.	
338	C	D	T	Monetary	usfr-pt	Common Stock Issued - Initial Public Offering - Value (Excluding Additional Paid in Capital) CommonStockIssuedInitialPublicOfferingParValue Value of common stock issued in an initial public offering recorded at par value.	
339	C	D	T	Monetary	usfr-fst	Common Stock Issued - Private Placement CommonStockPrivatePlacement This is the common stock issued to the public after demutualization	
340	C	D	T	Monetary	usfr-fst	Common Stock Issued - Private Placement - Additional Paid In Capital PrivatePlacementCommonStockAdditionalPaidCapital Additional paid in capital on common stock issued to the public after demutualization	
341		D	T	Decimal	usfr-fst	Common Stock Issued - Private Placement - Shares CommonStockIssuedPrivatePlacementShares The total share number for common stocks issued through private placement (issue stock to investors directly rather than through public offering) during an accounting period	
342	C	D	T	Monetary	usfr-fst	Common Stock Issued - Private Placement - Value CommonStockPrivatePlacementValue The legal value (par value, stated value or issuance value in case of non-par non-stated-value stock) for common stocks issued through private placement (issue stock to investors directly rather than through public offering) during an accounting period	
343	C	D	T	Monetary	usfr-pt	Common Stock Issued - Profit Sharing Plan CommonStockIssuedProfitSharingPlan Common Stock Issued in association with employee profit sharing plans	
344	C	D	T	Monetary	usfr-pt	Common Stock Issued - Profit Sharing Plan - Additional Paid in Capital CommonStockIssuedProfitSharingPlanAdditionalPaidCapital Value of common stock issued as a result of employee Profit Sharing Plans recorded above par value.	
345	D	D	T	Monetary	usfr-pt	Common Stock Issued - Profit Sharing Plan - Retained Earnings CommonStockIssuedProfitSharingPlanRetainedEarnings Effect on Retained Earnings of common stock issued as a result of employee Profit Sharing Plans.	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
346		D	T	Shares	usfr-pt	Common Stock Issued - Profit Sharing Plan - Shares CommonStockIssuedProfitSharingPlanNumberShares Number of shares of common stock issued as a result of employee Profit Sharing Plans	
347	C	D	T	Monetary	usfr-pt	Common Stock Issued - Profit Sharing Plan - Value (Excluding Additional Paid in Capital) CommonStockIssuedProfitSharingPlanParValue Value of common stock issued as a result of employee Profit Sharing Plans recorded at par value	
348	C	D	T	Monetary	usfr-pt	Common Stock Issued - Pursuant to Acquisitions - Additional Paid in Capital StockIssuedPursuantAcquisitionAdditionalPaidCapital Value of stock issued pursuant to acquisitions recorded above par value.	
349		D	T	Shares	usfr-pt	Common Stock Issued - Pursuant to Acquisitions - Shares StockIssuedPursuantAcquisitionNumberShares Number of shares of stock issued pursuant to acquisitions.	
350	C	D	T	Monetary	usfr-pt	Common Stock Issued - Pursuant to Acquisitions - Value (Excluding Additional Paid in Capital) StockIssuedPursuantAcquisitionCommonStockParValue Value of common stock issued pursuant to acquisitions recorded at par value.	
351	D	D	T	Monetary	usfr-pt	Common Stock Issued - Retained Earnings CommonStockIssuedRetainedEarnings Effects on Retained Earnings of common stocks issued during an accounting period (e.g. distribution of stock dividends)	
352		D		(String)	usfr-pt	<b>Common Stock Issued - Retained Earnings</b> CommonStockIssuedRetainedEarningsAbstract Effects on Retained Earnings of common stocks issued during an accounting period (e.g. distribution of stock dividends)	
353		D	T	Shares	usfr-pt	Common Stock Issued - Shares CommonStockIssuedNumberShares Total number of common shares issued during an accounting period	
354		D		(String)	usfr-pt	<b>Common Stock Issued - Shares</b> CommonStockIssuedNumberSharesAbstract Total number of common shares issued during an accounting period	
355	C	D	T	Monetary	usfr-pt	Common Stock Issued - Stock Options Exercised - Additional Paid in Capital ExerciseStockOptionsAdditionalPaidCapital Value of common and/or treasury stock issued as a result of the exercise of stock options recorded above par value.	
356	D	D	T	Monetary	usfr-pt	Common Stock Issued - Stock Options Exercised - Retained Earnings ExerciseStockOptionsRetainedEarnings Effect on Retained Earnings of stock issued as a result of the exercise of stock options.	
357		D	T	Shares	usfr-pt	Common Stock Issued - Stock Options Exercised - Shares ExerciseStockOptionsCommonStockNumberShares Number of shares of common stock issued as a result of the exercise of stock options.	
358	C	D	T	Monetary	usfr-pt	Common Stock Issued - Stock Options Exercised - Value (Excluding Additional Paid in Capital) ExerciseStockOptionsCommonStockParValue Value of common stock issued as a result of the exercise of stock options recorded at par value.	
359	C	D	T	Monetary	usfr-pt	Common Stock Issued - Stock Splits CommonStockIssuedStockSplits Total value of common stock issued by an entity as a result of stock splits.	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
360		D	T	Shares	usfr-pt	Common Stock Issued - Stock Splits - Shares CommonStockIssuedStockSplitsNumberShares Number of shares of common stock issued as a result of stock splits.	
361		D	T	Decimal	usfr-pt	Common Stock Issued - Treasury Stock Reissued as Common Stock - Shares TreasuryStockReissuedCommonNumberShares The total share number for treasury stocks (common shares reacquired) reissued by the reporting entity during an accounting period	
362	C	D	T	Monetary	usfr-pt	Common Stock Issued - Treasury Stock Reissued as Common Stock - Value CommonStockTreasuryStockReissuedValue Treasury stock reissued as common stock.	
363	C	D	T	Monetary	usfr-pt	Common Stock Issued - Value (Excluding Additional Paid in Capital) CommonStockIssuedParValue Net changes in legal value (par value, stated value or issuance value in case of non-par non-stated-value stock) for common stocks issued during an accounting period	
364		D		(String)	usfr-pt	<b>Common Stock Issued - Value (Excluding Additional Paid in Capital)</b> CommonStockIssuedParValueAbstract Net changes in legal value (par value, stated value or issuance value in case of non-par non-stated-value stock) for common stocks issued during an accounting period	
365	C	D	T	Monetary	usfr-fst	Common Stock Issued in Demutualization - Additional Paid In Capital CommonStockIssuedDemutualizationAdditionalPaidCapital Additional paid in capital on common stock issued as part of the demutualization	
366		D		(String)	usfr-pt	<b>Common Stock Issued</b> CommonStockIssuedAbstract Net change in the total value for common stocks issued during an accounting period (i.e. include both legal value and additional paid-in capital)	
367	D	D	T	Monetary	usfr-pt	Common Stock Purchased and Retired CommonStockPurchasedRetired Total value of common stock that has been purchased and retired by an entity.	
368	D	D	T	Monetary	usfr-pt	Common Stock Purchased and Retired - Additional Paid in Capital CommonStockPurchasedRetiredAdditionalPaidCapital Value beyond par of common stock that has been purchased and retired by an entity.	
369	D	D	T	Monetary	usfr-pt	Common Stock Purchased and Retired - Retained Earnings CommonStockPurchasedRetiredRetainedEarnings Effect on retained earnings of common stock that has been purchased and retired by an entity	
370		D	T	Shares	usfr-pt	Common Stock Purchased and Retired - Shares CommonStockPurchasedRetiredNumberShares Number of shares of common stock that has been purchased and retired by an entity.	
371		D	T	Shares	usfr-pt	Common Stock Purchased and Retired - Treasury Stock - Shares CommonStockPurchasedRetiredTreasuryStockNumberShares Effect on number of shares of treasury stock by common stock that has been purchased and retired by an entity.	
372	C	D	T	Monetary	usfr-pt	Common Stock Purchased and Retired - Treasury Stock - Value CommonStockPurchasedRetiredTreasuryStockValue Effect on value of treasury stock by common stock that has been purchased and retired by an entity.	
373	D	D	T	Monetary	usfr-pt	Common Stock Purchased and Retired - Value (Excluding Additional Paid in Capital) CommonStockPurchasedRetiredParValue Value of common stock that has been purchased and retired by an entity recorded at par value.	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
374		I	T	Shares	usfr-pt	Common Stock Shares Outstanding - All Classes CommonStockSharesOutstandingTotal Total number of common shares outstanding (i.e. excluding treasury shares reacquired) at the end of accounting period	
375		D	T	Monetary	usfr-pt	Common Stock Transactions, Net CommonStockTransactionsNet Net payments and proceeds received from all common stock transactions	FASB Statement of Financial Accounting Standard (FAS) 95 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
376	C	I	T	Monetary	usfr-pt	Common Stock Value (Excluding Additional Paid in Capital) - All Classes CommonStockValueTotal Aggregate legal value (par value, stated value or issuance value in case of non-par non-stated-value stock) for all common stocks from the reporting entity by the end of accounting period	
377	C	D	T	Monetary	usfr-pt	Common Stock Value (Excluding Additional Paid in Capital) - All Classes - Increase/(Decrease) CommonStockParChanges Net changes in the aggregate legal value (par value, stated value or issuance value in case of non-par non-stated-value stock) for all common stocks during an accounting period due to new issuance, retirement, stock split, stock dividends,etc.	
378		D		(String)	usfr-pt	<b>Common Stock Value (Excluding Additional Paid in Capital) - All Classes - Increase/(Decrease)</b> CommonStockParChangesAbstract Net changes in the aggregate legal value (par value, stated value or issuance value in case of non-par non-stated-value stock) for all common stocks during an accounting period due to new issuance, retirement, stock split, stock dividends,etc.	
379	D	D	T	Monetary	usfr-fst	Communications and Data Processing NonInterestExpenseCommunicationsDataProcessing Amount of data processing expense.	
380	C	I	T	Monetary	usfr-fst	Company Obligated Mandatorily Redeemable Preferred Capital Securities of Subsidiary Trusts CompanyObligatedMandatorilyRedeemablePreferredCapitalSecuritiesSubsidiaryTrusts Company Obligated Mandatorily Redeemable Preferred Capital Securities of Subsidiary Trusts holding solely the junior subordinated debentures of the parent company	SEC Regulation S-X (SX) Rule 5 2 28 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 3 19 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
381		D	T	String	usfr-pt	Compensated Absences Note CompensatedAbsencesNote If an employer has a liability for compensated absences earned but does not accrue it because the amount cannot be reasonably estimated, that fact should be disclosed.	FASB Current Text (CT) C44 104 (Standard); FASB Statement of Financial Accounting Standard (FAS) 43 <a href="http://www.fasb.org/pdf/fas43.pdf">http://www.fasb.org/pdf/fas43.pdf</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
382	D	D	T	Monetary	usfr-fst	Compensation and Employee Benefits NonInterestExpenseCompensationEmployeeBenefits Amount of compensation and employee benefits expense included in non-interest expense. Include as salaries and employee benefits: (1) Gross salaries, wages, overtime, bonuses, incentive compensation, and extra compensation. (2) Social security taxes and state and federal unemployment taxes paid by the bank. (3) Contributions to the bank's retirement plan, pension fund, profit-sharing plan, employee stock ownership plan, employee stock purchase plan, and employee savings plan. (4) Premiums (net of dividends received) on health and accident, hospitalization, dental, disability, and life insurance policies for which the bank is not the beneficiary. (5) Cost of office temporaries whether hired directly by the bank or through an outside agency. (6) Workmen's compensation insurance premiums. (7) The net cost to the bank for employee dining rooms, restaurants, and cafeterias. (8) Accrued vacation pay earned by employees during the calendar year-to-date. (9) The cost of medical or health services, relocation programs and reimbursements of moving expenses, tuition reimbursement programs, and other so-called fringe benefits for officers and employees.	
383		D	T	String	usfr-pt	Components of Deferred Tax Assets and Liabilities ComponentsDeferredTaxAssetsLiabilities Listing of the tax effects of items that give rise to temporary differences (between accounting book income under GAAP and taxable income under IRC code) and carryforwards; such tax effects are recognized as deferred tax assets (liabilities) if the underlying current-year-non-taxable items will decrease (increase) future taxable income under IRC code.	
384		D	T	String	usfr-pt	Components of Income Before Income Taxes ComponenetsIncomeBeforeIncomeTaxes Listing of the revenue/expense components that give rise to "income from continuing operations before income tax provisions" in reporting entity's income statement	
385		D	T	String	usfr-fst	Components of Nonperforming Assets ComponentsNonperformingAssets The disclosure about the components of nonperforming assets, usually include nonaccrual loans (e.g. loans past due for 90 days or more), restructured loans, foreclosed real estate, etc.	
386		D	T	String	usfr-pt	Comprehensive Income - Comprehensive Income Type ComprehensiveIncomeTypeComprehensiveIncome Type of other comprehensive income (e.g. foreign currency translation adjustment, unrealized gains/loss, adjustment of minimum pension liability)	FASB Statement of Financial Accounting Standard (FAS) 130 <a href="http://www.fasb.org/pdf/fas130.pdf">http://www.fasb.org/pdf/fas130.pdf</a> 2004-08-01 (Standard)
387			T	Tuple	usfr-pt	<b>Comprehensive Income - Ending Accumulated Balance by Type [Sequence]</b> ComprehensiveIncomeEndingAccumulatedBalancesAllType Ending accumulated balances for each item in accumulated other comprehensive income may be disclosed.	FASB Statement of Financial Accounting Standard (FAS) 130 <a href="http://www.fasb.org/pdf/fas130.pdf">http://www.fasb.org/pdf/fas130.pdf</a> 2004-08-01 (Standard)
388		I	T	Monetary	usfr-pt	Comprehensive Income - Ending Accumulated Balances for Type ComprehensiveIncomeEndingAccumulatedBalancesEachType Ending accumulated balances for each type in accumulated other comprehensive income	FASB Statement of Financial Accounting Standard (FAS) 130 <a href="http://www.fasb.org/pdf/fas130.pdf">http://www.fasb.org/pdf/fas130.pdf</a> 2004-08-01 (Standard)
389		I	T	String	usfr-pt	Comprehensive Income - Listing of Ending Accumulated Balances by Type ComprehensiveIncomeListingEndingAccumulatedBalancesType Listing of the cumulative amount for each type of comprehensive income other than net income (loss) at the end of an accounting period; including foreign currency translation adjustment, unrealized gains (losses) on securities adjusted for any reclassified realized gains (losses), and minimum pension liability.	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
390	D	T	String		usfr-pt	Comprehensive Income Note ComprehensiveIncome This label may include the following: 1) the amount of income tax expense or benefit allocated to each component of other comprehensive income, including reclassification adjustments, 2) the reclassification adjustments for each classification of other comprehensive income and 3) the ending accumulated balances for each component of comprehensive income.	AICPA Accounting Research Bulletin (ARB) 51 (Standard); FASB Current Text (CT) C51 108 (Standard); FASB FASB Financial Accounting Concepts (CON) 6 70 <a href="http://www.fasb.org/pdf/con6.pdf">http://www.fasb.org/pdf/con6.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 130 <a href="http://www.fasb.org/pdf/fas130.pdf">http://www.fasb.org/pdf/fas130.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 133 <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 94 <a href="http://www.fasb.org/pdf/fas94.pdf">http://www.fasb.org/pdf/fas94.pdf</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 3A 2 a <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#registrant">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#registrant</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 3A 3 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#principles">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#principles</a> 2004-08-01 (Standard)
391	D	T	String		usfr-pt	Comprehensive Income Policy AccountingPoliciesComprehensiveIncome Description of what is classified as Comprehensive Income.	FASB Statement of Financial Accounting Standard (FAS) 133 <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 130 <a href="http://www.fasb.org/pdf/fas130.pdf">http://www.fasb.org/pdf/fas130.pdf</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
392	D	I	T	Monetary	usfr-pt	Computer Software Costs ComputerSoftwareCostsGross Historical cost of acquired or internally developed software.	FASB Accounting Principles Board Opinion (APB) 12 (Standard); FASB Current Text (CT) Co2 110 (Standard); FASB Current Text (CT) D40 105 (Standard); FASB Statement of Financial Accounting Standard (FAS) 86 11 <a href="http://www.fasb.org/pdf/fas86.pdf">http://www.fasb.org/pdf/fas86.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 93 <a href="http://www.fasb.org/pdf/fas93.pdf">http://www.fasb.org/pdf/fas93.pdf</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 5 2 13a <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 5 2 14 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal</a> 2004-08-01 (Standard); SEC Staff Position (SP) (Standard)
393	D	T	String		usfr-pt	Computer Software Policy AccountingPoliciesComputerSoftware Discusses the company's policies for capitalizing the development costs of software	FASB Current Text (CT) Co2 110 (Standard); FASB Statement of Financial Accounting Standard (FAS) 86 11 <a href="http://www.fasb.org/pdf/fas86.pdf">http://www.fasb.org/pdf/fas86.pdf</a> 2004-08-01 (Standard)
394	I	T	Monetary		usfr-pt	Concentration of Credit Risk - Amount at Risk from Geographic Concentration ConcentrationCreditRiskAmountRiskGeographicConcentration Amount at risk from the geographic concentration	AICPA Statement of Position (SOP) 94-6 24 (Standard)



ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
395		D	T	String	usfr-pt	Concentration of Credit Risk - Characteristics of Concentrations ConcentrationCreditRiskCharacteristicsConcentrations Description of the activity, region, or economic characteristic that identifies the concentration.	FASB Statement of Financial Accounting Standard (FAS) 107 15 A <a href="http://www.fasb.org/pdf/fas107.pdf">http://www.fasb.org/pdf/fas107.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 107 15 B <a href="http://www.fasb.org/pdf/fas107.pdf">http://www.fasb.org/pdf/fas107.pdf</a> 2004-08-01 (Standard)
396		D	T	String	usfr-pt	Concentration of Credit Risk - Revenue from Specific Customer ConcentrationCreditRiskRevenueSpecificCustomer Amount of revenue from a specific customer.	AICPA Statement of Position (SOP) 94-6 22 b (Standard)
397		D	T	String	usfr-pt	Concentration of Credit Risk - Risk of Geographic Concentration ConcentrationCreditRiskRiskGeographicConcentration required disclosure of the geographic concentrations of major credit risk (risk that counterparties, individual or group, fail to perform) associated with all financial instruments with several exceptions (e.g. financial instruments related to pension plans).	
398			T	Tuple	usfr-pt	<b>Concentration of Credit Risk - Type and Amount at Risk of Geographic Concentration [Sequence]</b> ConcentrationCreditRiskTypeAmountRiskGeographicConcentration Description of the type and amount at risk of geographic concentration.	AICPA Statement of Position (SOP) 94-6 22 b (Standard)
399		D	T	String	usfr-pt	Concentration of Credit Risk - Type of Geographic Concentration ConcentrationCreditRiskTypeGeographicConcentration Description of the type of geographic concentration.	AICPA Statement of Position (SOP) 94-6 24 (Standard)
400		D	T	String	usfr-pt	Concentration of Credit Risk Policy AccountingPoliciesConcentrationCreditRisk Description of any concentration of credit risk and related accounting policies	FASB Statement of Financial Accounting Standard (FAS) 107 15 A <a href="http://www.fasb.org/pdf/fas107.pdf">http://www.fasb.org/pdf/fas107.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 107 15 B <a href="http://www.fasb.org/pdf/fas107.pdf">http://www.fasb.org/pdf/fas107.pdf</a> 2004-08-01 (Standard)
401		D	T	String	usfr-pt	Concentrations of Credit Risk ConcentrationsCreditRisk If significant concentration of credit risk exists, disclosures often include: 1) information about the concentration's activity, region or economic characteristics, 2) maximum amount of loss due to credit risk if concentration failed, 3) policy of requiring collateral or other security to support the financial instruments subject to credit risk, 4) a description and the company's access to the collateral, and 5) policy of entering into master netting arrangements to mitigate the credit risk, including a description and terms of the arrangement. For financial instruments (excluding investments (e.g. securities)), disclose the fair value of financial instruments and related carrying amount, and the method(s) and significant assumptions used to estimate the fair value. Also, if it is not practicable to estimate the fair value of a financial instrument, state why.	FASB Statement of Financial Accounting Standard (FAS) 130 <a href="http://www.fasb.org/pdf/fas130.pdf">http://www.fasb.org/pdf/fas130.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 133 <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
402		D	T	String	usfr-pt	Concentrations of Credit Risk - Failure of Concentrations of Credit Risk ConcentrationsCreditRiskFailureConcentrationsCreditRisk Description and amount of loss of the failure of concentrations of credit risk.	FASB Statement of Financial Accounting Standard (FAS) 107 15 A <a href="http://www.fasb.org/pdf/fas107.pdf">http://www.fasb.org/pdf/fas107.pdf</a> 2004-08-01 (Standard)
403		I	T	String	usfr-pt	Condensed Financial Information of Parent Company Only - Balance Sheet CondensedFinancialInformationParentCompanyOnlyBalanceSheet Condensed balance sheet information of parent company only.	
404		D	T	String	usfr-pt	Condensed Financial Information of Parent Company Only - Income Statement CondensedFinancialInformationParentCompanyOnlyIncomeStatement Condensed income statement information of parent company only.	
405		D	T	String	usfr-pt	Condensed Financial Information of Parent Company Only - Statement of Cash Flow CondensedFinancialInformationParentCompanyOnlyStatementCashFlow Condensed statement of cash flow information of parent company only.	
406		D	T	String	usfr-pt	Condensed Financial Information of Parent Company Only Note CondensedFinancialInformationParentCompanyOnlyNote Condensed financial information of parent company only.	
407		D	T	String	usfr-fst	Condensed Financial Information of Registrant - Other Liabilities CondensedFinancialInformationRegistrantOtherLiabilities Disclose each of the following unless stated separately in the consolidated statements: (a) material contingencies, (b) significant provisions of long-term debt obligations, (c) a five-year schedule of debt maturities, (d) mandatory dividend or redemption requirements of redeemable stocks, and (e) guarantees.	OTS Federal Regulation (FR) 563c-Accounting Requirements 4 IV <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 6 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#condensed">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#condensed</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
408		D	T	String	usfr-fst	<p>Condensed Financial Information of Registrant - Parent Company's Investments and Dividends</p> <p>CondensedFinancialInformationRegistrantParentCompanySIInvestmentsDividends</p> <p>Describe the parent company's: (a) investments in and indebtedness of and to association subsidiaries, (b) dividends paid to the registrant by consolidated institution subsidiaries and 50 percent or less owned persons accounted for by the equity method for each of the last three years, (c) dividends paid to the registrant by bank subsidiaries.</p>	<p>OTS Federal Regulation (FR) 563c-Accounting Requirements 102</p> <p><a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard);</p> <p>OTS Federal Regulation (FR) 563c-Accounting Requirements 4 IV</p> <p><a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard);</p> <p>SEC Regulation S-X (SX) Rule 9 6</p> <p><a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#condensed">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#condensed</a> 2004-08-01 (Standard)</p>
409		D	T	String	usfr-fst	<p>Condensed Financial Information of Registrant Note</p> <p>CondensedFinancialInformationRegistrant</p> <p>Description of the parent company's condensed financial information (balance sheet, income statement, cash flow, dividends, investments, contingencies and long term debt)</p>	<p>OTS Federal Regulation (FR) 563c-Accounting Requirements 4 IV</p> <p><a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard);</p> <p>OTS Federal Regulation (FR) 563c-Accounting Requirements 102</p> <p><a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard);</p> <p>SEC Regulation S-X (SX) Rule 9 6</p> <p><a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#condensed">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#condensed</a> 2004-08-01 (Standard)</p>

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
410	D	I	T	Monetary	usfr-pt	<p>Construction in Progress</p> <p>ConstructionProgress</p> <p>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.</p>	<p>FASB Accounting Principles Board Opinion (APB) 12 (Standard); FASB Current Text (CT) D40 105 (Standard); FASB Statement of Financial Accounting Standard (FAS) 86 11</p> <p><a href="http://www.fasb.org/pdf/fas86.pdf">http://www.fasb.org/pdf/fas86.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 93</p> <p><a href="http://www.fasb.org/pdf/fas93.pdf">http://www.fasb.org/pdf/fas93.pdf</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 5 2 13a</p> <p><a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 5 2 14</p> <p><a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal</a> 2004-08-01 (Standard); SEC Staff Position (SP) (Standard)</p>

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
411		D	T	String	usfr-pt	<p>Contingencies</p> <p>Contingencies</p> <p>The nature of an accrual for a loss contingency and, in some circumstances, the amount accrued may be necessary for the financial statements not to be misleading. Disclosure of contingencies often includes 1) the nature of the contingency accrual, 2) an estimate of the possible loss or range of loss if a contingent loss is not accrued or exposure to loss exists in excess of the amount accrued, 3) description and amount of loss contingencies relating to guarantees (written and oral) (e.g. guarantee of debt, standby letters of credit, repurchase receivable agreement) made for outside parties and the value of any recovery that could be expected, 4) contingencies that might result in gains, 5) amount and terms of unused letters of credit, and 6) material commitments (for e.g. acquisitions, property, plant and equipment). For SEC, disclosure often also includes 1) the judgments and assumptions used in the recognition and measurement of accrued contingent liabilities, and 2) whether the company has recorded any revenue that is at risk due to future performance contingencies, the nature of the contracts, and the amount of any such revenue recorded.</p>	<p>FASB Current Text (CT) C59 109 (Standard); FASB Current Text (CT) C59 118 (Standard); FASB Current Text (CT) C59 120 (Standard); FASB Current Text (CT) C59 113 (Standard); FASB Emerging Issues Taskforce (EITF) Topic D (Standard); FASB FASB Interpretation (FIN) 34 3</p> <p><a href="http://www.fasb.org/pdf/fin%2034.pdf">http://www.fasb.org/pdf/fin%2034.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 5</p> <p><a href="http://www.fasb.org/pdf/fas5.pdf">http://www.fasb.org/pdf/fas5.pdf</a> 2004-08-01 (Standard); SEC Staff Accounting Bulletins (SAB) Topic 5 Y</p> <p><a href="http://www.sec.gov/inte rps/account/sabcodet5.htm#5y">http://www.sec.gov/inte rps/account/sabcodet5.htm#5y</a> 2004-08-01 (Standard)</p>
412	C	I	T	Monetary	usfr-pt	<p>Contingencies - Aggregate Amount of Determinable Portion of Unrecorded Obligation</p> <p>ContingenciesAggregateAmountDeterminablePortionUnrecordedObligation</p> <p>For unrecorded obligations, the aggregate amount of the fixed and determinable portion of the obligation as of the date of the latest balance sheet presented.</p>	<p>FASB Current Text (CT) C32 102 (Standard); FASB Statement of Financial Accounting Standard (FAS) 47 7</p> <p><a href="http://www.fasb.org/pdf/fas47.pdf">http://www.fasb.org/pdf/fas47.pdf</a> 2004-08-01 (Standard)</p>
413		D	T	String	usfr-pt	<p>Contingencies - Estimated Possible Loss</p> <p>ContingenciesContingenciesPossibleLossContingencyEstimate</p> <p>Disclose an estimate of the possible loss or range of loss if a contingency is not accrued or additional exposure exists and it is reasonable possibility that a loss may incurred.</p>	<p>FASB Current Text (CT) C59 109 (Standard); FASB Statement of Financial Accounting Standard (FAS) 5 10</p> <p><a href="http://www.fasb.org/pdf/fas5.pdf">http://www.fasb.org/pdf/fas5.pdf</a> 2004-08-01 (Standard)</p>
414		D	T	String	usfr-pt	<p>Contingencies - Future Amounts of Determinable Portion of Unrecorded Obligation</p> <p>ContingenciesFutureAmountsDeterminablePortionUnrecordedObligation</p> <p>For unrecorded obligations, the amount of the fixed and determinable portion of the obligation for each of the five succeeding fiscal years</p>	<p>FASB Current Text (CT) C32 102 (Standard); FASB Statement of Financial Accounting Standard (FAS) 47 7</p> <p><a href="http://www.fasb.org/pdf/fas47.pdf">http://www.fasb.org/pdf/fas47.pdf</a> 2004-08-01 (Standard)</p>

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
415		D	T	String	usfr-pt	Contingencies - Gains ContingenciesGainContingencies Description of the nature of any gain contingencies.	FASB Current Text (CT) C59 118 (Standard); FASB Statement of Financial Accounting Standard (FAS) 5 18 <a href="http://www.fasb.org/pdf/fas5.pdf">http://www.fasb.org/pdf/fas5.pdf</a> 2004-08-01 (Standard)
416		D	T	String	usfr-pt	Contingencies - Guarantee of Debt for Third Parties ContingenciesGuaranteeDebtThirdParties Description of any guarantees (direct or indirect) of indebtedness of others.	FASB Current Text (CT) C59 114 (Standard); FASB FASB Interpretation (FIN) 34 3 <a href="http://www.fasb.org/pdf/fin%2034.pdf">http://www.fasb.org/pdf/fin%2034.pdf</a> 2004-08-01 (Standard)
417		D	T	String	usfr-pt	Contingencies - Listing of Possible Losses ContingenciesListingPossibleLossContingency Required disclosure for uncertain circumstances that might cause future losses	
418		D	T	String	usfr-pt	Contingencies - Litigation ContingenciesContingentLitigation Descriptions of contingent litigations, such as environmental, insurance, potential tax assessments, and governmental investigations.	FASB Statement of Financial Accounting Standard (FAS) 5 9 <a href="http://www.fasb.org/pdf/fas5.pdf">http://www.fasb.org/pdf/fas5.pdf</a> 2004-08-01 (Standard)
419		D	T	String	usfr-pt	Contingencies - Litigation - Environmental ContingenciesContingentLitigationEnvironmental Description of the nature of the environmental litigation.	FASB Statement of Financial Accounting Standard (FAS) 5 9 <a href="http://www.fasb.org/pdf/fas5.pdf">http://www.fasb.org/pdf/fas5.pdf</a> 2004-08-01 (Standard)
420		D	T	String	usfr-pt	Contingencies - Litigation - Government Investigations ContingenciesContingentLitigationGovernmentInvestigations Description of the nature of governmental investigations	FASB Statement of Financial Accounting Standard (FAS) 5 9 <a href="http://www.fasb.org/pdf/fas5.pdf">http://www.fasb.org/pdf/fas5.pdf</a> 2004-08-01 (Standard)
421		D	T	String	usfr-pt	Contingencies - Litigation - Insurance ContingenciesContingentLitigationInsurance Description of the nature of the insurance litigation.	FASB Statement of Financial Accounting Standard (FAS) 5 9 <a href="http://www.fasb.org/pdf/fas5.pdf">http://www.fasb.org/pdf/fas5.pdf</a> 2004-08-01 (Standard)
422		D	T	String	usfr-pt	Contingencies - Litigation - Potential Tax Assessments ContingenciesContingentLitigationPotentialTaxAssessments Description of the nature of potential tax assessments	FASB Statement of Financial Accounting Standard (FAS) 5 9 <a href="http://www.fasb.org/pdf/fas5.pdf">http://www.fasb.org/pdf/fas5.pdf</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
423		D	T	String	usfr-pt	Contingencies - Nature of Possible Loss ContingenciesContingenciesPossibleLossContingencyNature Disclose the nature of the contingency if it is not accrued or additional exposure exists and it is reasonable possibility that a loss may incurred.	FASB Current Text (CT) C59 109 (Standard); FASB Statement of Financial Accounting Standard (FAS) 5 10 <a href="http://www.fasb.org/pdf/fas5.pdf">http://www.fasb.org/pdf/fas5.pdf</a> 2004-08-01 (Standard)
424			T	Tuple	usfr-pt	<b>Contingencies - Possible Loss [Sequence]</b> ContingenciesPossibleLossContingency Include the nature of the possible loss contingency as well as an estimate of the possible loss or range of loss.	FASB Current Text (CT) C59 109 (Standard); FASB Statement of Financial Accounting Standard (FAS) 5 10 <a href="http://www.fasb.org/pdf/fas5.pdf">http://www.fasb.org/pdf/fas5.pdf</a> 2004-08-01 (Standard)
425		D	T	String	usfr-pt	Contingencies - Product Warranties ContingenciesProductWarranties Description of contingent product warranties outstanding	FASB Statement of Financial Accounting Standard (FAS) 5 9 <a href="http://www.fasb.org/pdf/fas5.pdf">http://www.fasb.org/pdf/fas5.pdf</a> 2004-08-01 (Standard)
426		D	T	String	usfr-pt	Contingencies - Rebates ContingenciesRebates Description of contingent rebates outstanding	FASB Statement of Financial Accounting Standard (FAS) 5 9 <a href="http://www.fasb.org/pdf/fas5.pdf">http://www.fasb.org/pdf/fas5.pdf</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
427		D	T	String	usfr-pt	<p>Contract Accounting Note</p> <p>ContractAccountingNote</p> <p>Contract accounting relates to long-term construction contracts. Disclosure of contract accounting often includes methods used to 1) account for long term construction contracts (e.g. percentage of completion or completed-contract method) and 2) determine earned and cost of revenue. When percentage of completion method is used, disclose the method to measure the progress toward completion. For completed contract method, disclose the specific criteria used to determine when a contract is substantially completed. Other disclosures include: (1) the circumstances in which a contractor using the percentage-of-completion method uses the completed-contract method, or vice versa, to account for certain contracts, (2) any claims in excess of the agreed contract price, (3) any advances offset against cost-type contract receivables. For inventories related to long-term contracts disclose: (a) the principal assumptions used to determine amounts removed from inventory if the estimated average cost per unit method is used, and (b) the total amount of general and administrative costs incurred and the actual (or estimated) amount remaining in inventory if general and administrative costs have been charged to inventory. Also disclose: (a) the total costs (current or deferred) that exceed the total estimated cost of all in-process and delivered units, as well as that portion of such amount that would not be absorbed in cost of sales based on existing firm orders, (b) the amount of deferred costs by type of cost (e.g., initial tooling and deferred production), (c) the total amount representing uncertain claims concerning their determination or ultimate realization and a description of the nature and status of the principal items, and (d) the amount of progress payments netted against inventory.</p>	<p>AICPA Accounting Research Bulletin (ARB) 43 11 (Standard); AICPA Accounting Research Bulletin (ARB) 45 (Standard); AICPA Statement of Position (SOP) 81-1 (Standard); FASB Current Text (CT) Co4 110 (Standard); FASB Current Text (CT) Co5 108 (Standard); FASB Current Text (CT) Co5 109 (Standard); SEC Regulation S-X (SX) Rule 5 2 3 c <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal 2004-08-01">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal 2004-08-01</a> (Standard); SEC Regulation S-X (SX) Rule 5 2 6 b <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal 2004-08-01">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal 2004-08-01</a> (Standard)</p>
428	D	I	T	Monetary	usfr-pt	<p>Contract Receivables, Net</p> <p>ContractReceivablesNet</p> <p>Receivables arising from the contracting of goods and services, net for uncollectible accounts. This would also include retainage.</p>	
429		I	T	String	usfr-fst	<p>Conversion from a Mutual to Capital Stock Company Note</p> <p>ConversionMutualCapitalStockCompany</p> <p>If the registrant is an applicant for conversion from a mutual to a capital stock company or has converted within the last three years, describe the terms of the conversion and any resulting restrictions on operations. Also, state the amount of net proceeds received from the conversion and costs associated with the conversion.</p>	<p>OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)</p>
430	C	D	T	Monetary	usfr-fst	<p>Conversion Gains and Losses on Foreign Investments</p> <p>NonInterestIncomeConversionGainsLossesOnForeignInvestments</p> <p>Non-Interest Income - Transaction gains &amp; losses resulting from the revaluation of transaction denominated in currencies other than the entities functional currencies.</p>	<p>FASB Statement of Financial Accounting Standard (FAS) 52 <a href="http://www.fasb.org/pdf/fas52.pdf">http://www.fasb.org/pdf/fas52.pdf</a> 2004-08-01 (Standard)</p>
431		D	T	Monetary	usfr-pt	<p>Conversion of Debt Securities</p> <p>ConversionDebtSecurities</p> <p>Conversion of Debt Securities</p>	
432	C	I	T	Monetary	usfr-pt	<p>Convertible Debt</p> <p>ConvertibleDebt</p> <p>Convertible Debt.</p>	



ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
433				T Tuple	usfr-pt	<b>Convertible Preferred Stock [Sequence]</b> ConvertiblePreferredStock Preferred stock which has the characteristic of allowing shareholders to exchange their preferred shares for common shares - usually under certain conditions.	
434		I		T String	usfr-pt	<b>Convertible Preferred Stock - Description</b> ConvertiblePreferredStockDescription Description of type or class of convertible preferred stock.	
435		I		T Decimal	usfr-pt	<b>Convertible Preferred Stock - Par/Stated Value Per Share</b> ConvertiblePreferredStockParValuePerShare Face amount or stated value of convertible preferred stock and not the actual value it would receive on the open market per share.	
436		I		T Shares	usfr-pt	<b>Convertible Preferred Stock - Share Subscriptions</b> ConvertiblePreferredStockShareSubscriptions 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.	
437		I		T Shares	usfr-pt	<b>Convertible Preferred Stock - Shares Authorized</b> ConvertiblePreferredStockSharesAuthorized The maximum number of convertible preferred shares permitted to be issued by an entity's charter and bylaws.	
438		I		T Shares	usfr-pt	<b>Convertible Preferred Stock - Shares Issued</b> ConvertiblePreferredStockSharesIssued Convertible preferred shares of an entity, authorized in the corporate charter, which have been issued and are outstanding.	
439		I		T Shares	usfr-pt	<b>Convertible Preferred Stock - Shares Outstanding</b> ConvertiblePreferredStockSharesOutstanding Number of convertible preferred shares issued by an entity and held by shareholders.	
440	C	I		T Monetary	usfr-pt	<b>Convertible Preferred Stock - Value (Excluding Additional Paid in Capital)</b> ConvertiblePreferredStockValue Value of convertible preferred stock outstanding. Value may be calculated differently depending on whether the stock is issued at par value, no par or stated value.	
441	C	D		T Monetary	usfr-pt	<b>Convertible Securities</b> ConvertibleSecurities Total value of convertible securities.	
442	C	D		T Monetary	usfr-pt	<b>Convertible Securities - Additional Paid in Capital</b> ConvertibleSecuritiesAdditionalPaidCapital Value of convertible common and/or treasury stock recorded above par value.	
443		D		T Shares	usfr-pt	<b>Convertible Securities - Common Stock - Shares</b> ConvertibleSecuritiesCommonStockNumberShares Number of shares of convertible common stock shares.	
444	C	D		T Monetary	usfr-pt	<b>Convertible Securities - Common Stock - Value (Excluding Additional Paid in Capital)</b> ConvertibleSecuritiesCommonStockParValue Value of convertible common stock recorded at par value.	
445	D	D		T Monetary	usfr-pt	<b>Convertible Securities - Retained Earnings</b> ConvertibleSecuritiesRetainedEarnings Effect on Retained Earnings of convertible common and/or treasury stock.	
446		D		T Shares	usfr-pt	<b>Convertible Securities - Treasury Stock - Shares</b> ConvertibleSecuritiesTreasuryStockNumberShares Number of shares of convertible treasury stock shares.	

## Elements by label Report

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
447	D	D	T	Monetary	usfr-pt	Convertible Securities - Treasury Stock - Value ConvertibleSecuritiesTreasuryStockValue Value of common stock outstanding. Value may be calculated differently depending on whether the stock is issue at a par value, at no par or at a stated value.	
448		D	T	String	usfr-pt	Copyrights - Description IntangibleAssetsCopyrightsDescription The gross amount of any copyright intangible assets	
449		D	T	String	usfr-pt	Cost Capitalization Policy AccountingPoliciesCostCapitalization Policy for determining which costs (e.g. contract acquisition and origination costs) are subject to capitalization.	FASB FASB Technical Bulletin (FTB) 90-1 (Standard); FASB Statement of Financial Accounting Standard (FAS) 91 <a href="http://www.fasb.org/pdf/fas91.pdf">http://www.fasb.org/pdf/fas91.pdf</a> 2004-08-01 (Standard); SEC Staff Accounting Bulletins (SAB) Topic 13 A <a href="http://www.sec.gov/inte">http://www.sec.gov/inte</a> <a href="http://www.sec.gov/inte">rps/account/sabcode13.htm#13a</a> 2004-08-01 (Standard)
450	D	D	T	Monetary	usfr-pt	Cost of Goods and Services Sold CostGoodsServicesSold Costs incurred to produce goods for sale and/or to deliver services. May include direct materials, direct labor, overhead, depreciation and other.	
451		D		(String)	usfr-pt	<b>Cost of Goods and Services Sold</b> CostGoodsServicesSoldAbstract Aggregate amount for purchase price (for retailers) or production costs (for manufacturers) associated with items sold during an accounting period and costs incurred for services delivered during that period.	
452	D	D	T	Monetary	usfr-pt	Cost of Goods Sold CostGoodsSold Costs incurred to produce goods for sale. May include direct materials, direct labor, overhead, depreciation and other.	
453	D	D	T	Monetary	usfr-pt	Cost of Goods Sold - Depreciation and Amortization CostGoodsSoldDepreciation That part of depreciation related directly to the production of products.	
454	D	D	T	Monetary	usfr-pt	Cost of Goods Sold - Direct Labor CostGoodsSoldDirectLabor Labor incurred directly in the production of products.	
455	D	D	T	Monetary	usfr-pt	Cost of Goods Sold - Direct Materials CostGoodsSoldDirectMaterials Inventory consumed directly in the production of products.	
456	D	D	T	Monetary	usfr-pt	Cost of Goods Sold - Other CostGoodsSoldOther Other costs incurred in the production of products.	
457	D	D	T	Monetary	usfr-pt	Cost of Goods Sold - Overhead CostGoodsSoldOverhead Amount of indirect costs allocated to the production of products.	

## Elements by label Report

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
458		D		(String)	usfr-pt	<b>Cost of Goods Sold</b> CostGoodsSoldAbstract Purchase price (for retailers) or production costs (for manufacturers, may include direct labor, direct material, overhead, etc.) associated with items sold during an accounting period.	
459	D	D	T	Monetary	usfr-pt	Cost of Services CostServices Costs incurred to deliver services. May include direct materials, direct labor, overhead, depreciation and other.	
460	D	D	T	Monetary	usfr-pt	Cost of Services - Depreciation and Amortization CostServicesDepreciation That part of depreciation related directly to the delivery of services.	
461	D	D	T	Monetary	usfr-pt	Cost of Services - Direct Labor CostServicesDirectLabor Labor incurred directly in the delivery of services.	
462	D	D	T	Monetary	usfr-pt	Cost of Services - Direct Materials CostServicesDirectMaterials Inventory consumed directly in the delivery of services.	
463	D	D	T	Monetary	usfr-pt	Cost of Services - Other CostServicesOther Other costs incurred in the delivery of services.	
464	D	D	T	Monetary	usfr-pt	Cost of Services - Overhead CostServicesOverhead Amount of indirect costs allocated to the delivery of services.	
465		D		(String)	usfr-pt	<b>Cost of Services Sold</b> CostServicesAbstract Costs incurred for service provided during an accounting period, may include direct labor, direct material, overhead, etc.	
466	C	D	T	Monetary	usfr-fst	Credit Card Fees NonInterestIncomeCreditCardFees The non-interest income for credit card fees (late fee, overlimit, annual fee from customers and interchange income from Visa / Mastercard network).	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II 13 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 04 13 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see</a> 2004-08-01 (Standard)
467	C	D	T	Monetary	usfr-pt	Cumulative Effect of a Change in Accounting Principle EffectChangesAccountingPrincipleGross Effect of switching from one accounting principle to another, before tax effect.	FASB Accounting Principles Board Opinion (APB) 20 (Standard)
468	C	I	T	Monetary	usfr-pt	Cumulative Effect of a Change in Accounting Principle, Gross CumulativeEffectChangeAccountingPrincipleNetCumulativeEffectChangeAccountingPrincipleGross Gross cumulative adjustment to equity due to a change in accounting principle	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
469		I		(String)	usfr-pt	<b>Cumulative Effect of a Change in Accounting Principle, Net</b> CumulativeEffectChangeAccountingPrincipleNetAbstract The cumulative adjustment to beginning retained earnings resulted from changes in accounting principles (except changing to LIFO inventory method or using new depreciation method to new assets, where cumulative effects are not decidable); computed by applying the new principle(s) to prior years to calculate cumulative differences in income net of any tax effects	
470	C	I	T	Monetary	usfr-pt	<b>Cumulative Effect of a Change in Accounting Principle, Net of Tax</b> CumulativeEffectChangeAccountingPrincipleNet Cumulative adjustment to equity due to a change in accounting principle, net	
471	C	D	T	Monetary	usfr-pt	<b>Cumulative Effect of a Change in Accounting Principle, Net of Tax Effect</b> CumulativeEffectChangeAccountingPrincipleNetTaxEffect Effect, net of tax, of switching from one accounting principle to another.	FASB Accounting Principles Board Opinion (APB) 20 7 (Standard)
472		D	T	Decimal	usfr-pt	<b>Cumulative Effect of a Change in Accounting Principle, Net of Tax Effect, Per Diluted Share</b> CumulativeEffectChangeAccountingPrincipleNetTaxEffectPerDilutedShare Cumulative effect of change in accounting principle, net of tax effect per Diluted Share.	
473		D	T	Decimal	usfr-pt	<b>Cumulative Effect of a Change in Accounting Principle, Net of Tax Effect, Per Outstanding Share</b> CumulativeEffectChangeAccountingPrincipleNetTaxEffectPerOutstandingShare Cumulative Effect of Change in Accounting Principle, Net of Tax Effect per Outstanding Share.	
474		I		(String)	usfr-pt	<b>Cumulative Effect of a Change in Accounting Principle, Net of Tax Effect</b> CumulativeEffectChangeAccountingPrincipleNetTaxEffectAbstract The cumulative adjustment to beginning retained earnings resulted from changes in accounting principles (except changing to LIFO inventory method or using new depreciation method to new assets, where cumulative effects are not decidable); computed by applying the new principle(s) to prior years to calculate cumulative differences in income net of any tax effects	
475	D	I	T	Monetary	usfr-pt	<b>Cumulative Effect of a Change in Accounting Principle, Tax Effect</b> CumulativeEffectChangeAccountingPrincipleNetTaxEffectCumulativeEffectAccountingPrinciple Tax effect of the cumulative adjustment to equity due to a change in accounting principle	
476	C	I	T	Monetary	usfr-pt	<b>Cumulative Translation Adjustment, Net of Tax Effect</b> CumulativeTranslationAdjustmentNetTaxEffect 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.	
477	D	D	T	Monetary	usfr-pt	<b>Current Federal Tax</b> CurrentFederalTax 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).	SEC Regulation S-X (SX) Rule 4 8 h 1 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#general">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#general</a> 2004-08-01 (Standard)
478	D	D	T	Monetary	usfr-pt	<b>Current Foreign Tax</b> CurrentForeignTax 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).	SEC Regulation S-X (SX) Rule 4 8 h 1 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#general">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#general</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
479	D	D	T	Monetary	usfr-pt	Current Income Tax Expense/(Benefit) CurrentIncomeTaxExpenseBenefit 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).	FASB Current Text (CT) I27 142 (Standard); FASB Statement of Financial Accounting Standard (FAS) 109 45 <a href="http://www.fasb.org/pdf/fas109.pdf">http://www.fasb.org/pdf/fas109.pdf</a> 2004-08-01 (Standard)
480		D		(String)	usfr-pt	<b>Current Income Tax Expense/(Benefit)</b> CurrentIncomeTaxExpenseBenefitAbstract The amount of income tax to be paid (to be refunded) for current tax year; computed by applying enacted tax rate to taxable income determined under IRC code	
481		I		(String)	usfr-pt	<b>Current Liabilities</b> CurrentLiabilitiesAbstract The aggregate amount for obligations to be paid within one year or one operating cycle; also include long-term obligations due within one year or one operating cycle	
482	D	D	T	Monetary	usfr-pt	Current Other Tax CurrentOtherTax 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).	SEC Regulation S-X (SX) Rule 4 8 h 1 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#general">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#general</a> 2004-08-01 (Standard)
483	C	I	T	Monetary	usfr-pt	Current Portion of Long Term Debt CurrentPortionLongTermDebt The sum of all debt which is due within one year or less.	
484		I		(String)	usfr-pt	<b>Current Portion of Long Term Debt</b> CurrentPortionLongTermDebtAbstract The amount of long-term obligations (i.e. with maturities greater than one year) due within one year or one operating cycle	
485	D	D	T	Monetary	usfr-pt	Current State and Local Taxes CurrentStateLocalTaxes 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).	SEC Regulation S-X (SX) Rule 4 8 h 1 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#general">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#general</a> 2004-08-01 (Standard)
486	C	I	T	Monetary	usfr-pt	Customer Advances - Current CustomerAdvancesCurrent The current portion (due within one year or one operating cycle) of prepayments received from customers for good/service to be provided in the future	
487	C	I	T	Monetary	usfr-pt	Customer Advances - Noncurrent CustomerAdvances The non-current portion (due beyond one year or one operating cycle) of prepayments received from customers for good/service to be provided in the future	
488	C	I	T	Monetary	usfr-pt	Customer Advances and Deposits - Current CustomerAdvancesDepositsCurrent Customer's property (e.g. cash) held to1) be returned once contract is completed or 2) pay obligation once service or product is rendered.	
489		I		(String)	usfr-pt	<b>Customer Advances and Deposits - Current</b> CustomerAdvancesDepositsCurrentAbstract The aggregate amount for the current portion (due within one year or one operating cycle) of customer advances and deposits received by the reporting entity	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
490		I		(String)	usfr-pt	<b>Customer Advances and Deposits - Noncurrent</b> CustomerAdvancesDepositsNoncurrentAbstract The aggregate amount for the non-current portion (due beyond one year or one operating cycle) of customer advances and deposits received by the reporting entity	
491	C	I	T	Monetary	usfr-pt	Customer Advances or Deposits - Noncurrent CustomerAdvancesDepositsLongTerm Customer's property (e.g. cash) held to1) be returned once contract is completed or 2) pay obligation once service or product is rendered - Long Term.	
492	C	I	T	Monetary	usfr-pt	<b>Customer Deposits - Current</b> CustomerDepositsCurrent The current portion (due within one year or one operating cycle) of money/property received from customers which are to be returned upon contract completion or as partial prepayment for goods/services to be provided in the future	
493	C	I	T	Monetary	usfr-pt	<b>Customer Deposits - Noncurrent</b> CustomerDepositsNoncurrent The non-current portion (due beyond one year or one operating cycle) of money/property received from customers which are to be returned upon contract completion or as partial prepayment for goods/services to be provided in the future	
494		D	T	String	usfr-pt	<b>Customer Lists - Description</b> IntangibleAssetsCustomerListsDescription The gross amount of customer lists intangible assets	
495		I	T	String	usfr-pt	<b>Customer Name</b> CustomerName The customer name for each customer where revenues amount to 10 percent or more of an enterprise's revenues.	
496		I	T	String	usfr-pt	<b>Customer Relationships - Description</b> IntangibleAssetsCustomerRelationshipsDescription The gross amount of customer relationship intangible assets	
497	D	I	T	Monetary	usfr-fst	<b>Customers' Acceptance Liability</b> CustomersAcceptanceLiability Customer's liabilities on acceptances represent a customer's outstanding debt to the institution that resulted from a banker's acceptance transaction. A banker's acceptance is a short-term negotiable time draft drawn on and accepted by an institution.	
498	C	I	T	Monetary	usfr-pt	<b>Debt and Capital Lease Obligations - Current</b> DebtCapitalLeaseObligationsCurrent 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.	
499		I		(String)	usfr-pt	<b>Debt and Capital Lease Obligations - Current</b> DebtCapitalLeaseObligationsCurrentAbstract The aggregate amount for the current portion (due within one year or one operating cycle) of long-term debt and unpaid capital lease obligations (where the reporting-entity-lessee and has ownership to the leased asset) at the end of an accounting period	
500	C	I	T	Monetary	usfr-pt	<b>Debt and Capital Lease Obligations - Long Term</b> DebtCapitalLeaseObligationsLongTerm 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 more than one year (operating cycle) --plus-- Obligation related to a capital lease, the portion which is due in more than one year (operating cycle).	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
501		I		(String)	usfr-pt	<b>Debt and Capital Lease Obligations - Long Term</b> DebtCapitalLeaseObligationsLongTermAbstract The aggregate amount for the non-current portion (due beyond one year or one operating cycle) of long-term debt and unpaid capital lease obligations (where the reporting-entity-lessee and has ownership to the leased asset) at the end of an accounting period	
502	D	D	T	Monetary	usfr-pt	<b>Debt Related Commitment Fees</b> DebtRelatedCommitmentFees 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.	
503		I	T	Monetary	usfr-fst	<b>Deferred Acquisition Costs (DAC)</b> DeferredAcquisitionCost The Costs of Acquiring an Insurance Policy are Deferred. These Costs are Amortized Into Income on a Basis Consistent With How the Policy's Premiums are Earned. Deferred Acquisition Costs, Beginning of the Year, Relate to the Amount of Deferred Acquisition Costs Recorded on the Balance Sheet.	
504		D	T	Monetary	usfr-fst	<b>Deferred Acquisition Costs (DAC) - Amortization</b> AcquisitionCostsAmortized The Expense Related to the Amortization of the Deferred Acquisition Costs	
505		D	T	String	usfr-fst	<b>Deferred Acquisition Costs (DAC) - Disclosures</b> DeferredAcquisitionCosts Policy Acquisition Costs That Are Deferred and Matched With the Corresponding Premium Income When Earned	
506		D	T	Monetary	usfr-fst	<b>Deferred Acquisition Costs (DAC) - Effect of Unrealized Gains/(Losses)</b> EffectUnrealizedGainsLossesDAC The Change in the Amount of Unrealized Gain or Loss That is Recorded as Deferred Acquisition Costs (Shadow DAC).	
507		D	T	Monetary	usfr-fst	<b>Deferred Acquisition Costs (DAC) - Estimated Future Years' Amortization</b> EstimatedFutureAmortizationVOBA The Amount of VOBA Amortization That Will Be Amortized into Income for Each of the Next 5 Years	
508		D	T	Monetary	usfr-fst	<b>Deferred Acquisition Costs (DAC) - Policies Acquired/(Sold)</b> AcquisitionCostsDeferred The Costs of Acquiring an Insurance Policy That are Initially Deferred.	
509		D	T	String	usfr-fst	<b>Deferred Acquisition Costs Policy</b> AccountingPoliciesDeferredAcquisitionCosts Description of the Accounting Policies Associated With the Company's Deferred Acquisition Costs	
510	D		I	T Monetary	usfr-pt	<b>Deferred Compensation</b> DeferredCompensationEquity Deferred compensation arrangement arising from capital shares issued or to be issued to officers or employees at prices below market	
511	C		I	T Monetary	usfr-pt	<b>Deferred Compensation Liability</b> DeferredCompensation Obligation owed to employees who defer a portion of their compensation to be paid in the future.	
512	D		I	T Monetary	usfr-pt	<b>Deferred Compensation on Restricted Stock</b> DeferredCompensationOnRestrictedStock The amount of deferred compensation amortized during the year on restricted stock.	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
513		D	T	String	usfr-pt	Deferred Compensation Plan Note DeferredCompensationPlanNote Description of the deferred compensation plan, which allows employees to defer their annual compensation into a trust.	SEC Staff Accounting Bulletins (SAB) Topic 4 E <a href="http://www.sec.gov/inte rps/account/sabcodet4.htm#4e">http://www.sec.gov/inte rps/account/sabcodet4.htm#4e</a> 2004-08-01 (Standard)
514		I	T	Monetary	usfr-fst	Deferred Credits DeferredCredits Deferred credits, not including unearned income on installment loans, unamortized discounts on purchased loans and other such items that should be deducted from total loans.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Tit le12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Tit le12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
515		I		(String)	usfr-pt	<b>Deferred Debt</b> DeferredDebtLongTermAbstract The aggregate amount for the obligations with payment dates being postponed to the future period; e.g. deferred tax liability	
516	C	I	T	Monetary	usfr-pt	Deferred Debt - Long Term DeferredDebtLongTerm Debt that has been extended or re-scheduled. Includes both subordinated and non-subordinated debt.	
517	C	I	T	Monetary	usfr-pt	Deferred Employee Stock Option Plan (ESOP) Benefits DeferredESOPBenefits Employee stock ownership plan benefits that have been deferred.	
518	D	D	T	Monetary	usfr-pt	Deferred Federal Income Tax DeferredFederalIncomeTax 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.	SEC Regulation S-X (SX) Rule 4 8 h 1 <a href="http://www.sec.gov/divi sions/corpfin/forms/reg sx.htm#general">http://www.sec.gov/divi sions/corpfin/forms/reg sx.htm#general</a> 2004-08-01 (Standard)
519	D	I	T	Monetary	usfr-pt	Deferred Financing Costs DeferredFinancingCosts Costs associated with obtaining financing which are amortized over more than one year.	
520	D	D	T	Monetary	usfr-pt	Deferred Foreign Income Tax DeferredForeignIncomeTax 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.	SEC Regulation S-X (SX) Rule 4 8 h 1 <a href="http://www.sec.gov/divi sions/corpfin/forms/reg sx.htm#general">http://www.sec.gov/divi sions/corpfin/forms/reg sx.htm#general</a> 2004-08-01 (Standard)
521	C	I	T	Monetary	usfr-pt	Deferred Hedging Gain/(Loss), Net of Tax Effect DeferredHedgingGainLossNetTaxEffect 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.	
522	D	D	T	Monetary	usfr-pt	Deferred Income Tax Expense/(Benefit) DeferredIncomeTaxExpenseBenefit 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.	FASB Current Text (CT) I27 142 (Standard); FASB Statement of Financial Accounting Standard (FAS) 109 45 <a href="http://www.fasb.org/pdf /fas109.pdf">http://www.fasb.org/pdf /fas109.pdf</a> 2004-08-01 (Standard)



ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
523		D		(String)	usfr-pt	<b>Deferred Income Tax Expense/(Benefit)</b> DeferredIncomeTaxExpenseBenefitAbstract The portion of income tax expenses (benefits) recognized due to temporary difference between accounting income and taxable income during an accounting period; deferred income tax expenses (benefits) are recorded if current year income tax payable calculated based on taxable income under IRC is smaller (greater) than income tax expense calculated based on the accounting income adjusted for the permanent differences	
524	C		I	T Monetary	usfr-pt	Deferred Income Tax Liabilities - Current DeferredIncomeTaxesLiabilityCurrent The future effects on income taxes attributable to taxable temporary differences.	FASB Statement of Financial Accounting Standard (FAS) 109 Appendix E <a href="http://www.fasb.org/pdf/fas109.pdf">http://www.fasb.org/pdf/fas109.pdf</a> 2004-08-01 (Standard)
525		D		T Monetary	usfr-pt	Deferred Income Taxes DeferredIncomeTaxes The net change in the beginning and end of period deferred income taxes balances.	FASB Statement of Financial Accounting Standard (FAS) 95 28 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
526	D		I	T Monetary	usfr-pt	Deferred Income Taxes - Current DeferredIncomeTaxesCurrentPortion The future effects on income taxes attributable to deductible temporary differences and carry forwards, current portion.	FASB Statement of Financial Accounting Standard (FAS) 109 Appendix E <a href="http://www.fasb.org/pdf/fas109.pdf">http://www.fasb.org/pdf/fas109.pdf</a> 2004-08-01 (Standard)
527		D		T String	usfr-pt	Deferred Income Taxes Policy AccountingPoliciesDeferredIncomeTaxes Description of the accounting policy for deferred income taxes	FASB Statement of Financial Accounting Standard (FAS) 109 <a href="http://www.fasb.org/pdf/fas109.pdf">http://www.fasb.org/pdf/fas109.pdf</a> 2004-08-01 (Standard)
528	C		I	T Monetary	usfr-pt	Deferred Interest DeferredInterest Interest accrued associated with debt that has been extended or re-scheduled	
529	D	D		T Monetary	usfr-pt	Deferred Interest Expense DeferredTotalInterestExpense Interest expense on deferred debt.	
530	D		I	T Monetary	usfr-pt	Deferred Long Term Asset Charges DeferredLongTermAssetCharges Aggregate amount of the deferred effect of a long term.	
531			I	(String)	usfr-pt	<b>Deferred Long Term Asset Charges</b> DeferredLongTermAssetChargesAbstract The aggregate amount for the costs already incurred but will benefit the reporting entity for a period longer than one year or one operating cycle since the financial statement date; they are classified as non-current assets and usually have no physical forms (e.g. deferred long-term advertising expenses)	
532	C		I	T Monetary	usfr-pt	Deferred Long Term Liability Charges DeferredLongTermLiabilityCharges Aggregate amount of the deferred effect of a long term assets.	
533			I	(String)	usfr-pt	<b>Deferred Long Term Liability Charges</b> DeferredLongTermLiabilityChargesAbstract The aggregate amount for the obligations with payment dates being postponed to the future (to be cleared beyond one year or one operating cycle from the financial statement date), e.g. deferred tax liability	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
534	D	D	T	Monetary	usfr-pt	Deferred Other Tax DeferredOtherTax 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.	SEC Regulation S-X (SX) Rule 4 8 h 1 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#general">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#general</a> 2004-08-01 (Standard)
535	D	I	T	Monetary	usfr-fst	Deferred Policy Acquisition Costs DeferredPolicyAcquisitionCosts Acquisition costs of acquiring an insurance policy are deferred and amortized over the life of the policy.	
536		D	T	String	usfr-pt	Deferred Revenue Note DeferredRevenueDetails A detail listing of the components of deferred revenue.	
537	D	D	T	Monetary	usfr-pt	Deferred State and Local Income Tax DeferredStateLocalIncomeTax 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.	SEC Regulation S-X (SX) Rule 4 8 h 1 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#general">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#general</a> 2004-08-01 (Standard)
538		I		(String)	usfr-pt	<b>Deferred Tax Assets</b> DeferredTaxAssetsAbstract The aggregate amount for all future tax effects arising from temporary differences (between accounting income and taxable income) and carryforwards that will make future taxable income smaller than accounting income	
539	D	I	T	Monetary	usfr-pt	Deferred Tax Assets - Noncurrent DeferredTaxAssetNoncurrent The future effects on income taxes attributable to deductible temporary differences and carry forwards, noncurrent.	FASB Statement of Financial Accounting Standard (FAS) 109 <a href="http://www.fasb.org/pdf/fas109.pdf">http://www.fasb.org/pdf/fas109.pdf</a> 2004-08-01 (Standard)
540		I	T	Monetary	usfr-pt	Deferred Tax Assets - Operating Loss Carryforwards DeferredTaxAssetsOperatingLossCarryforwards The cumulative amount of future tax effects arising from net operating loss carryforwards which will decrease future taxable income if applied in future years	
541		I	T	Monetary	usfr-pt	Deferred Tax Assets - Other DeferredTaxAssetsOtherNet The cumulative amount of future tax effects arising from other temporary difference between accounting income under GAAP and taxable income under IRC; such differences are not deductible in current tax year but their reversal may decrease future taxable income	
542		I	T	Monetary	usfr-pt	Deferred Tax Assets - Provision for Loan Losses DeferredTaxAssetProvisionForLoanLosses The cumulative amount of future tax effects arising from valuation allowance provided for possible credit loss on loans which will decrease future taxable income if become realized	
543		I	T	Monetary	usfr-pt	Deferred Tax Assets - Tax Credit Carryforwards DeferredTaxAssetTaxCreditCarryforwards The cumulative amount of future tax effects arising from unused tax credit carryforwards (e.g. investment credit, AMT credit) which will decrease future taxable income if applied in future years	
544		I	T	Monetary	usfr-pt	Deferred Tax Assets - Tax Deferred Expenses, Net DeferredTaxAssetTaxDeferredExpensesNet The cumulative amount of future tax effects arising from estimated liability expensed in an accounting period (e.g. estimated warranty liability), which will only be deductible from future taxable income when such liability become realized (e.g. warranted service is provided)	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
545		I	T	Monetary	usfr-pt	Deferred Tax Assets - Unrealized Losses on Securities DeferredTaxAssetsUnrealizedLossesSecurities The cumulative amount of future tax effects arising from unrealized losses on securities which will decrease future taxable income when such loss become realized	
546	C	I	T	Monetary	usfr-pt	Deferred Tax Assets - Valuation Allowance DeferredTaxAssetsValuationAllowance The estimated provisions for the portion of the deferred tax assets that may not be realized due to the great likelihood of insufficient future taxable income; it'll be charged to "income tax expense"	
547	D	I	T	Monetary	usfr-pt	Deferred Tax Assets, Gross DeferredTaxAssetsGross Total of all deferred tax assets recognized in the balance sheet.	
548		I	T	Monetary	usfr-pt	Deferred Tax Assets, Net DeferredTaxAssetsAfterValuationAllowance The aggregate amount for all deferred tax assets arising from temporary differences (between accounting income and taxable income) and carryforwards that will make future taxable income smaller than accounting income, net of any estimated valuation allowance	
549	C	I	T	Monetary	usfr-pt	Deferred Tax Assets/(Liabilities) - Valuation Allowance DeferredTaxAssetsLiabilitiesValuationAllowance The aggregate estimated provisions for the portion of the deferred tax assets (liabilities) that may not be realized due to the great likelihood of insufficient future taxable income; it's a contra value account to deferred tax assets (liabilities)	
550		I		(String)	usfr-pt	<b>Deferred Tax Assets/(Liabilities) - Valuation Allowance</b> DeferredTaxAssetsLiabilitiesValuationAllowanceAbstract The aggregate estimated provisions for the portion of the deferred tax assets (liabilities) that may not be realized due to the great likelihood of insufficient future taxable income; it's a contra value account to deferred tax assets (liabilities)	
551	D	I	T	Monetary	usfr-pt	Deferred Tax Assets/(Liabilities), Gross DeferredTaxAssetsLiabilitiesGross The aggregate amount for all deferred tax assets and deferred tax liabilities arising from temporary differences (between accounting income and taxable income) and carryforwards	
552		I		(String)	usfr-pt	<b>Deferred Tax Assets/(Liabilities), Gross</b> DeferredTaxAssetsLiabilitiesGrossAbstract The aggregate amount for all deferred tax assets and deferred tax liabilities arising from temporary differences (between accounting income and taxable income) and carryforwards	
553	D	I	T	Monetary	usfr-pt	Deferred Tax Assets/(Liabilities), Net DeferredTaxAssetsLiabilityNet The aggregate amount for all deferred tax assets and deferred tax liabilities arising from temporary differences (between accounting income and taxable income) and carryforwards, net of any estimated valuation allowance provided	
554		I		(String)	usfr-pt	<b>Deferred Tax Assets/Liabilities - Gross to Net</b> DeferredTaxAssetsLiabilitiesGrossNetAbstract	
555		I		(String)	usfr-pt	<b>Deferred Tax Liabilities</b> DeferredTaxLiabilitiesAbstract The aggregate amount for all deferred tax liabilities arising from temporary differences (between accounting income and taxable income) whose reversal will make future taxable income greater than accounting income	
556		I	T	Monetary	usfr-pt	Deferred Tax Liabilities - Deferred Income DeferredTaxLiabilitiesDeferredIncome The cumulative amount for future tax effects arising from the revenue already included in current accounting income but is not taxable until a future date (e.g. revenue from installment sale of property to be disposed of are taxable when payment is received)	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
557		I	T	Monetary	usfr-pt	Deferred Tax Liabilities - Depreciation and Amortization DeferredTaxLiabilityDepreciationAmortization The cumulative amount of future tax effects arising from the temporary difference between depreciation/amortization calculated under GAAP and under IRC, the reversal of such differences will increase future taxable income	
558		I	T	Monetary	usfr-pt	Deferred Tax Liabilities - Employee Benefits DeferredTaxLiabilitiesEmployeeBenefits The cumulative amount of future tax effects arising from the employee benefits deductible from taxable income but still not charged against accounting income	
559		I	T	Monetary	usfr-pt	Deferred Tax Liabilities - Other DeferredTaxLiabilitiesOtherNet The cumulative amount of future tax effects arising from other temporary difference between accounting income under GAAP and taxable income under IRC; the reversal of such differences will make future taxable income greater than accounting income	
560		I	T	Monetary	usfr-pt	Deferred Tax Liabilities - Unrealized Gains on Securities DeferredTaxLiabilitiesUnrealizedGainsSecurities The cumulative amount of future tax effects arising from unrealized gains on securities which will increase future taxable income when become realized	
561	D	I	T	Monetary	usfr-pt	Deferred Tax Liabilities - Valuation Allowance DeferredTaxLiabilitiesValuationAllowance The estimated provisions for the portion of the deferred tax liabilities that may not be realized	
562	C	I	T	Monetary	usfr-pt	Deferred Tax Liabilities, Gross DeferredTaxLiabilitiesGross The future effects on income taxes attributable to taxable temporary differences, long term.	
563		I	T	Monetary	usfr-pt	Deferred Tax Liabilities, Net DeferredTaxLiabilitiesAfterValuationAllowance The aggregate amount for all deferred tax assets arising from temporary differences (between accounting income and taxable income) whose reversal will make future taxable income greater than accounting income, net of any estimated valuation allowance ?	
564	D	I	T	Monetary	usfr-pt	Deferred/(Unearned) Compensation DeferredUnearnedCompensation Accumulated unrealized deferred compensation. Component of 'Other Comprehensive Income'.	
565	C	I	T	Monetary	usfr-pt	Deferred/(Unearned) Revenue - Current DeferredUnearnedRevenueCurrent Obligation of unearned revenue, including refund obligations due within one year or one business cycle.	
566	C	I	T	Monetary	usfr-pt	Deferred/(Unearned) Revenue - Long Term DeferredUnearnedRevenueLongTerm Obligation of unearned revenue, including refund obligations due beyond one year or one business cycle.	
567	C	I	T	Monetary	usfr-fst	Demand Deposit Accounts DepositsDemandDepositAccounts Demand deposit accounts that represent borrowings rather than outstanding drafts.	AICPA Industry Audit and Accounting Guide (AAG) BNS 4 7 (Standard)
568	C	I	T	Monetary	usfr-fst	Demand Deposit Accounts - Interest Bearing DepositsDemandDepositAccountsInterestBearing Include interest bearing accounts for escrow deposits and undisbursed payments on loans serviced for others.	SEC SEC Industry Guide Guide 3 V A 2 <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
569	C	I	T	Monetary	usfr-fst	Demand Deposit Accounts - Noninterest Bearing DepositsDemandDepositAccountsNoninterestBearing Include noninterest bearing accounts for official bank checks outstanding, escrow deposits and undisbursed payments on loans serviced for others.	SEC SEC Industry Guide Guide 3 V A 1 <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3</a> 2004-08-01 (Standard)
570		I		(String)	usfr-fst	<b>Demand Deposit Accounts</b> DepositsDemandDepositAccountsAbstract The aggregate fund amount in all demand deposit accounts (i.e. checking accounts, where the customers may withdraw without notice by presenting checks; such deposit accounts usually do not pay interests) at the financial statement date	
571	D	D	T	Monetary	usfr-fst	Demutualization Costs and Expenses ExpensesDemutualizationCostsExpenses The Costs Incurred By the Company as Part of Their Demutualization Need to Be Separately Disclosed on the Face of the Income Statement.	
572		D	T	String	usfr-fst	Demutualization Policy AccountingPoliciesDemutualization Description of the Accounting Policies Associated the Company's Demutualization	
573	C	I	T	Monetary	usfr-fst	Deposit Disclosure - Demand Deposits Reclassified as Loans DepositDisclosureDemandDepositsReclassifiedAsLoans The aggregate amount of demand deposits that have been re-classified as loan balances.	AICPA Industry Audit and Accounting Guide (AAG) BNS 11 32 (Standard)
574	C	I	T	Monetary	usfr-fst	Deposit Disclosure - Deposits from Related Parties DepositDisclosureDepositsRelatedParties The amount of deposits received from related parties.	AICPA Industry Audit and Accounting Guide (AAG) BNS 11 32 (Standard)
575	C	I	T	Monetary	usfr-fst	Deposit Disclosure - Deposits Received on Non-normal Terms DepositDisclosureDepositsReceivedOnNonNormalTerms The amount of deposits that are received on terms other than those available in the normal course of business.	AICPA Industry Audit and Accounting Guide (AAG) BNS 11 32 (Standard)
576	C	I	T	Monetary	usfr-fst	Deposit Disclosure - Financial Instruments Pledged as Collateral DepositDisclosureFinancialInstrumentsPledgedAsCollateral The amount of securities, mortgage loans or other financial instruments pledged as collateral for certain deposits.	AICPA Industry Audit and Accounting Guide (AAG) BNS 11 32 (Standard)
577		D	T	String	usfr-fst	Deposit Disclosure - Subsequent Five Years Maturities of Time Deposits DepositDisclosureSubsequentFiveYearsMaturitiesTimeDeposits For time deposits having a remaining term of more than one year, include the aggregate amount of maturities for each of the five years following the date of the latest balance sheet presented.	AICPA Industry Audit and Accounting Guide (AAG) BNS 11 32 (Standard)
578		D	T	String	usfr-fst	Deposit Disclosure Note DepositDisclosure Description and amounts of different categories of deposits.	AICPA Industry Audit and Accounting Guide (AAG) BNS 11 32 (Standard)
579	C	I	T	Monetary	usfr-fst	Deposits Deposits The total of all deposits in domestic and foreign offices of the reporting bank.	AICPA Industry Audit and Accounting Guide (AAG) BNS 19 8 (Standard)
580	C	I	T	Monetary	usfr-fst	Deposits - Domestic DomesticDeposits The total of all domestic deposits of the reporting bank.	SEC SEC Industry Guide Guide 3 I A <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
581	C	I	T	Monetary	usfr-fst	Deposits - Domestic - Interest Bearing DepositsInterestBearingDomesticInterestBearing The total of all domestic interest-bearing deposits.	SEC Regulation S-X (SX) Rule 9 3 12 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost 2004-08-01">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost 2004-08-01</a> (Standard)
582	C	I	T	Monetary	usfr-fst	Deposits - Domestic - Noninterest Bearing DepositsNoninterestBearingDomesticNoninterestBearing The total of all domestic noninterest-bearing deposits.	SEC SEC Industry Guide Guide 3 I A <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3 2004-08-01">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3 2004-08-01</a> (Standard)
583		I		(String)	usfr-fst	<b>Deposits - Domestic</b> DomesticDepositsAbstract The aggregate fund amount provided by all deposits at U.S. domestic offices at the financial statement date	
584	C	I	T	Monetary	usfr-fst	Deposits - Foreign ForeignDeposits The total of all foreign deposits of the reporting bank.	SEC SEC Industry Guide Guide 3 V A <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3 2004-08-01">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3 2004-08-01</a> (Standard)
585	C	I	T	Monetary	usfr-fst	Deposits - Foreign - Interest Bearing DepositsInterestBearingForeignInterestBearing The total of all foreign interest-bearing deposits.	SEC Regulation S-X (SX) Rule 9 3 12 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost 2004-08-01">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost 2004-08-01</a> (Standard)
586	C	I	T	Monetary	usfr-fst	Deposits - Foreign - Noninterest Bearing DepositsNoninterestBearingForeignNoninterestBearing The total of all foreign noninterest-bearing deposits.	SEC Regulation S-X (SX) Rule 9 3 12 a <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost 2004-08-01">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost 2004-08-01</a> (Standard)
587		I		(String)	usfr-fst	<b>Deposits - Foreign</b> ForeignDepositsAbstract The aggregate fund amount provided by all deposits at foreign branches outside U.S. at the financial statement date	
588	C	I	T	Monetary	usfr-fst	Deposits - Interest Bearing DepositsInterestBearing The total of all interest-bearing deposits - domestic and foreign.	SEC Regulation S-X (SX) Rule 9 3 12 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost 2004-08-01">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost 2004-08-01</a> (Standard)
589		I		(String)	usfr-fst	<b>Deposits - Interest Bearing</b> DepositsInterestBearingAbstract The aggregate fund amount in all interest-paying deposit accounts, e.g. fund in money market deposit accounts	
590	C	I	T	Monetary	usfr-fst	Deposits - Money Market Deposits DepositsMoneyMarketDeposits The total of all money market deposits.	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
591	C	I	T	Monetary	usfr-fst	Deposits - Noninterest Bearing DepositsNoninterestBearing The total of all noninterest-bearing deposits.	SEC Regulation S-X (SX) Rule 9 3 1 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
592		I		(String)	usfr-fst	<b>Deposits - Noninterest Bearing</b> DepositsNoninterestBearingAbstract The aggregate fund amount in all noninterest-paying deposit accounts, e.g. fund in consumer/commercial checking accounts	
593	C	I	T	Monetary	usfr-fst	Deposits - Retail RetailDeposits The total of all retail deposit accounts including demand accounts, savings accounts, and certificates of deposit.	SEC SEC Industry Guide Guide 3 V D 2 <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3</a> 2004-08-01 (Standard)
594	C	I	T	Monetary	usfr-fst	Deposits - Wholesale WholesaleDeposits The total of all wholesale deposit accounts including Certificates of deposits.	
595		I		(String)	usfr-fst	<b>Deposits by Foreign/Domestic</b> DepositsForeignDomesticAbstract The aggregate amount for domestic deposits and foreign deposits at the financial statement date	
596		I		(String)	usfr-fst	<b>Deposits by Interest Bearing and Noninterest Bearing</b> DepositsInterestBearingNonInterestBearingAbstract The aggregate amount for interest-bearing deposits and noninterest-bearing deposits at the financial statement date	
597		I		(String)	usfr-fst	<b>Deposits by Type</b> DepositsAbstract The details for fund provided by deposits listed by type, may include demand deposits, savings, NOW account, etc.	
598		D	T	Monetary	usfr-fst	Deposits Purchased/Sold DepositsPurchasedSold Net cash proceeds from purchase/sale of deposits	
599	D	D	T	Monetary	usfr-pt	Depreciation (Non-Production) Depreciation The amount of expense charged against earnings by a company to write off the cost of non-production fixed assets over their useful lives, giving consideration to wear and tear, obsolescence, and salvage value.	FASB Accounting Principles Board Opinion (APB) 12 (Standard); FASB FASB Financial Accounting Concepts (CON) 5 86 c <a href="http://www.fasb.org/pdf/con5.pdf">http://www.fasb.org/pdf/con5.pdf</a> 2004-08-01 (Standard)
600	D	D	T	Monetary	usfr-pt	Depreciation and Amortization DepreciationAmortization The amount of expense charged against earnings by a company to write off the cost of non-production fixed assets over their useful lives, 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).	FASB Accounting Principles Board Opinion (APB) 12 (Standard)
601		D	T	Monetary	usfr-pt	Depreciation and Amortization - Other Unspecified DepreciationAmortizationOtherUnspecified	



ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
602		D	T	Monetary	usfr-pt	Depreciation and Amortization - Total TotalDepreciationAmortization The amount of expense charged against earnings by a company to write off the cost of all fixed assets used in the normal course of business over their useful lives, 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).	FASB FASB Financial Accounting Concepts (CON) 5 86 c <a href="http://www.fasb.org/pdf/con5.pdf">http://www.fasb.org/pdf/con5.pdf</a> 2004-08-01 (Standard)
603		D		(String)	usfr-pt	<b>Depreciation and Amortization</b> DepreciationAmortizationAbstract The aggregate amount for expenses charged against earnings to write-down the historical cost of all long-lived assets (including both tangible & intangible assets) based on their useful life, salvage value, etc. during an accounting period	
604	D		I	T Monetary	usfr-pt	Depreciation Expense PropertyPlantEquipmentDepreciationExpense Amount of total depreciation expense for property, plant and equipment.	FASB Accounting Principles Board Opinion (APB) 12 5 (Standard); FASB Current Text (CT) D40 105 (Standard); SEC Regulation S-X (SX) Rule 5 2 13 a <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 5 2 14 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal</a> 2004-08-01 (Standard); SEC Staff Position (SP) (Standard)
605		D	T	String	usfr-pt	Depreciation Method DepreciationMethod Accounting policy for depreciation method.	FASB Accounting Principles Board Opinion (APB) 22 12 (Standard)
606		D		(String)	usfr-fst	<b>Depreciation, Amortization and Accretion</b> DepreciationAmortizationAccretionAbstract The aggregate amount for depreciation, amortization and accretion recognized during an accounting period	
607		D	T	Monetary	usfr-fst	Depreciation, Amortization and Accretion, Net DepreciationAmortizationaAccretionNet The aggregate amount for depreciation, amortized and accretion recognized during an accounting period	
608	D		I	T Monetary	usfr-pt	Derivative Assets DerivativeAssetsCurrentNoncurrent 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.	FASB Statement of Financial Accounting Standard (FAS) 133 <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard)
609	D		I	T Monetary	usfr-pt	Derivative Assets - Current DerivativeAssetsCurrent 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.	FASB Statement of Financial Accounting Standard (FAS) 133 <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard)



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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
610	D	I	T	Monetary	usfr-pt	Derivative Assets - Noncurrent DerivativeAssetsNoncurrent 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.	FASB Statement of Financial Accounting Standard (FAS) 133 <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard)
611	C	I	T	Monetary	usfr-pt	Derivative Liabilities - Long Term DerivativeLiabilitiesLongTerm 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.	FASB Statement of Financial Accounting Standard (FAS) 133 <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard)
612	C	I	T	Monetary	usfr-pt	Derivative Liabilities - Short Term DerivativeLiabilities 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.	FASB Statement of Financial Accounting Standard (FAS) 133 <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard)
613	D	I	T	Monetary	usfr-pt	Derivatives and Hedges - Fair Value of Derivative or Hedging Instrument DerivativesHedgesFairValueDerivativeHedgingInstrument The fair value carrying amount of the derivative or hedging instrument	
614		I	T	String	usfr-pt	Derivatives and Hedges - Method of Fair Value of Derivative Financial Instruments DerivativesHedgesMethodFairValueDerivativeFinancialInstruments This label includes the method(s) and significant assumptions used to estimate the fair value of financial instruments.	FASB Current Text (CT) F25 115C (Standard); FASB Statement of Financial Accounting Standard (FAS) 107 10 <a href="http://www.fasb.org/pdf/fas107.pdf">http://www.fasb.org/pdf/fas107.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 133 531 B <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard)
615		I	T	String	usfr-pt	Derivatives and Hedges - Summary of Fair and Cost Values of Derivative Financial Instruments DerivativesHedgesSummaryFairCostValuesDerivativeFinancialInstruments This label includes the fair value of financial instruments and related carrying amount for which it is practicable to estimate that value. These disclosures should be presented together with the related carrying amount and clearly identify whether the fair value and carrying amount represent assets or liabilities and how the carrying amounts relate to what is reported in the statement of financial position.	FASB Current Text (CT) F25 115K (Standard); FASB Statement of Financial Accounting Standard (FAS) 107 15 <a href="http://www.fasb.org/pdf/fas107.pdf">http://www.fasb.org/pdf/fas107.pdf</a> 2004-08-01 (Standard)
616		I	T	String	usfr-pt	Derivatives and Hedges - Type and Fair Value of Each Derivative or Hedging Instrument DerivativesHedgesTypeFairValueEachDerivativeHedgingInstrument Description of the type and fair value of each derivative and hedge.	FASB Statement of Financial Accounting Standard (FAS) 133 44 <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
617	D	T	String		usfr-pt	Derivatives and Hedges - Type of Derivative or Hedging Instrument DerivativesHedgesTypeDerivativeHedgingInstrument Type of the derivative or hedging instrument	FASB Statement of Financial Accounting Standard (FAS) 133 44 <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard)
618	D		String		usfr-pt	Derivatives and Hedges Note DerivativesHedgesNote For each derivative and hedging financial instruments (e.g. fair value hedging, cash flow hedging, and foreign currency hedging), disclosures often includes: 1) the objectives and strategies for holding or issuing derivative instruments, 2) risk management policy for each type of hedge, 3) for derivative instruments not designated as hedging instruments, state their purpose. For fair value and cash flow hedges, disclose 1) net gain or loss recognized that represents a) hedge ineffectiveness and b) component gain or loss, 2) how and where its recorded in financial statements, 3) (for SEC) how and where amount of hedge ineffectiveness is reported 4) net gain or loss recognized when derivative no longer qualifies as a fair value hedge or discontinues as a cash flow hedge. Additional cash flow hedge disclosures include: 1) description of event that results in reclassification into earnings of gains and losses from accumulated comprehensive income 2) estimated reclassifications for next 12 months and 3) maximum length of time the entity is hedging its exposure to the variability in future cash flows of future transactions. For foreign currency hedging, disclose the net gain or loss included in cumulative translation adjustment during the reporting period. An entity also often discloses the beginning and ending accumulated derivative gain or loss, related net change associated with the current period hedging transactions, and the net amount of any reclassification into earnings.	FASB Statement of Financial Accounting Standard (FAS) 107 <a href="http://www.fasb.org/pdf/fas107.pdf">http://www.fasb.org/pdf/fas107.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 115 <a href="http://www.fasb.org/pdf/fas115.pdf">http://www.fasb.org/pdf/fas115.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 133 <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 137 <a href="http://www.fasb.org/pdf/fas137.pdf">http://www.fasb.org/pdf/fas137.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 138 <a href="http://www.fasb.org/pdf/fas138.pdf">http://www.fasb.org/pdf/fas138.pdf</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
619		D	T	String	usfr-pt	Derivatives and Hedging - Foreign Currency Translations DerivativesHedgingForeignCurrencyTranslations For changes during the period in the cumulative translation adjustments, disclose: (a) beginning and ending amounts of cumulative translation adjustments, (b) the aggregate adjustment for the period resulting from translation adjustments and gains and losses from certain hedges and intercompany balances, (c) the amount of income taxes for the period allocated to translation adjustments, and (d) the amounts transferred from cumulative translation adjustments to income.	AICPA Accounting Research Bulletin (ARB) 43 12 (Standard); FASB Current Text (CT) F60 141 (Standard); FASB Statement of Financial Accounting Standard (FAS) 133 <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 52 <a href="http://www.fasb.org/pdf/fas52.pdf">http://www.fasb.org/pdf/fas52.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 52 31 <a href="http://www.fasb.org/pdf/fas52.pdf">http://www.fasb.org/pdf/fas52.pdf</a> 2004-08-01 (Standard)
620		D	T	Monetary	usfr-pt	Derivatives and Hedging - Gain/(Loss) from Foreign Investment Hedge DerivativesHedgingGainLossForeignInvestmentHedge Amount of gains (losses) recognized for foreign investment hedges.	FASB Statement of Financial Accounting Standard (FAS) 133 45 <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard)
621		I	T	String	usfr-pt	Derivatives and Hedging - Location of Hedges Net Gain/(Loss) in Financial Statements DerivativesHedgingLocationHedgesNetGainLossFinancialStatements Description of where the net gain or loss is reported in the statement of income or other statement of financial performance.	FASB Statement of Financial Accounting Standard (FAS) 143 45 <a href="http://www.fasb.org/pdf/fas143.pdf">http://www.fasb.org/pdf/fas143.pdf</a> 2004-08-01 (Standard)
622	C	D	T	Monetary	usfr-pt	Derivatives and Hedging - Net Gain - Hedged Commitment No Longer Qualifies as Fair Value Hedge DerivativesHedgingNetGainHedgedCommitmentNoLongerQualifiesAsFairValueHedge The amount of net gain recognized in earnings when a hedged firm commitment no longer qualifies as a fair value hedge.	FASB Statement of Financial Accounting Standard (FAS) 133 45 <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard)
623	C	D	T	Monetary	usfr-pt	Derivatives and Hedging - Net Gain - Reclassified with Discontinuance of Cash Flow Hedge DerivativesHedgingNetGainReclassifiedWithDiscontinuanceCashFlowHedge The amount of net gain reclassified into earnings when cash flow hedge is discontinued.	FASB Statement of Financial Accounting Standard (FAS) 133 45 <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard)
624	C	D	T	Monetary	usfr-pt	Derivatives and Hedging - Net Gain on Cash Flow Hedge Ineffectiveness DerivativesHedgingNetGainOnCashFlowHedgeIneffectiveness The net gain recognized in earnings during the reporting period due to the cash flow hedges' ineffectiveness.	FASB Statement of Financial Accounting Standard (FAS) 133 45 <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
625	C	D	T	Monetary	usfr-pt	Derivatives and Hedging - Net Gain on Fair Value Hedge Ineffectiveness DerivativesHedgingNetGainOnFairValueHedgeIneffectiveness The net gain recognized in earnings during the reporting period representing due to fair value hedges' ineffectiveness.	FASB Statement of Financial Accounting Standard (FAS) 133 45 <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 52 <a href="http://www.fasb.org/pdf/fas52.pdf">http://www.fasb.org/pdf/fas52.pdf</a> 2004-08-01 (Standard)
626	D	D	T	Monetary	usfr-pt	Derivatives and Hedging - Net Loss - Hedged Commitment No Longer Qualifies as Fair Value Hedge DerivativesHedgingNetLossHedgedCommitmentNoLongerQualifiesAsFairValueHedge The amount of net loss recognized in earnings when a hedged firm commitment no longer qualifies as a fair value hedge.	FASB Statement of Financial Accounting Standard (FAS) 133 45 <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard)
627	D	D	T	Monetary	usfr-pt	Derivatives and Hedging - Net Loss - Reclassified with Discontinuance of Cash Flow Hedge DerivativesHedgingNetLossReclassifiedWithDiscontinuanceCashFlowHedge The amount of net loss reclassified into earnings when cash flow hedge is discontinued.	FASB Statement of Financial Accounting Standard (FAS) 133 45 <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard)
628	D	D	T	Monetary	usfr-pt	Derivatives and Hedging - Net Loss on Cash Flow Hedge Ineffectiveness DerivativesHedgingNetLossOnCashFlowHedgeIneffectiveness The net loss recognized in earnings during the reporting period due to the cash flow hedges' ineffectiveness.	FASB Statement of Financial Accounting Standard (FAS) 133 45 <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard); SEC Staff Position (SP) (Standard)
629	D	D	T	Monetary	usfr-pt	Derivatives and Hedging - Net Loss on Fair Value Hedge Ineffectiveness DerivativesHedgingNetLossOnFairValueHedgeIneffectiveness The net loss recognized in earnings during the reporting period due to the fair value hedges' ineffectiveness.	FASB Statement of Financial Accounting Standard (FAS) 133 45 <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 52 <a href="http://www.fasb.org/pdf/fas52.pdf">http://www.fasb.org/pdf/fas52.pdf</a> 2004-08-01 (Standard); SEC Staff Position (SP) (Standard)
630		D	T	Monetary	usfr-pt	Derivatives and Hedging - Other Gain/(Loss) from Cash Flow Hedge DerivativesHedgingOtherGainLossCashFlowHedge Amount of other gains (losses) recognized for cash flow hedges.	FASB Statement of Financial Accounting Standard (FAS) 133 45 <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
631		D	T	Monetary	usfr-pt	Derivatives and Hedging - Other Gain/(Loss) from Fair Value Hedge DerivativesHedgingOtherGainLossFairValueHedge The amount of other gains (losses) recognized for fair value hedges.	FASB Statement of Financial Accounting Standard (FAS) 133 45 <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard)
632		D	T	String	usfr-pt	Description of Amount Due from Related Parties RelatedPartyTransactionsDescriptionAmountDueFromRelatedParties Description and amount due from related parties.	AICPA Accounting Research Bulletin (ARB) 43 (Standard); FASB Statement of Financial Accounting Standard (FAS) 57 <a href="http://www.fasb.org/pdf/fas57.pdf">http://www.fasb.org/pdf/fas57.pdf</a> 2004-08-01 (Standard)
633		D	T	String	usfr-pt	Description of Amount Due to Related Parties RelatedPartyTransactionsDescriptionAmountDueToRelatedParties Description and amount due to related parties.	AICPA Accounting Research Bulletin (ARB) 43 (Standard); FASB Statement of Financial Accounting Standard (FAS) 57 <a href="http://www.fasb.org/pdf/fas57.pdf">http://www.fasb.org/pdf/fas57.pdf</a> 2004-08-01 (Standard)
634		D	T	Monetary	usfr-pt	Description of Guarantee of Indebtedness to Others DescriptionGuaranteeIndebtednessOthers Description of Guarantee of Indebtedness to Others	AICPA Statement of Position (SOP) 76-3 (Standard); FASB Current Text (CT) C59 113 (Standard); FASB Statement of Financial Accounting Standard (FAS) 5 12 <a href="http://www.fasb.org/pdf/fas5.pdf">http://www.fasb.org/pdf/fas5.pdf</a> 2004-08-01 (Standard)
635		I	T	String	usfr-fst	Description of Other Assets OtherAssetsCurrentNonCurrentNotes Listing of the significant accounts that make up other assets, reconciled to the total amount on the face of the financial statements.	
636		D	T	String	usfr-pt	Description of Other Assets - Current OtherCurrentAssetsDescription Listing of the significant accounts that make up other current assets, reconciled to the total amount on the face of the financial statements	
637		D	T	String	usfr-pt	Description of Other Assets - Noncurrent OtherNonCurrentAssetsDescription Listing of the significant accounts that make up other noncurrent assets, reconciled to the total amount on the face of the financial statements.	SEC Regulation S-X (SX) Rule 1 2 bb <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#terms">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#terms</a> 2004-08-01 (Standard)
638		D	T	String	usfr-pt	Description of Other Liabilities - Current OtherCurrentLiabilitiesDescription Listing of the significant accounts that make up other current liabilities, reconciled to the total amount on the face of the financial statements.	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
639		D	T	String	usfr-pt	Description of Other Liabilities - Noncurrent OtherNonCurrentLiabilitiesDescription Listing of the significant accounts that make up other noncurrent liabilities, reconciled to the total amount on the face of the financial statements.	
640		D	T	String	usfr-fst	Description of Premium Receivable DescriptionPremiumReceivable The description about the total premiums (rate payment for insurance coverage) to be collected from the insured/agent for the insurance policies sold, including the portion of premiums already earned by the insurer but not yet billed	
641			T	Tuple	usfr-pt	<b>Detail of Stock Options Outstanding by Exercise Price Range [Sequence]</b> StockOptionsOutstandingDetail required annual disclosure about the outstanding stock options (including number, average exercise price, average remaining outstanding time, etc.) for each range of options classified by exercise price	
642		D	T	String	usfr-pt	Details of Business Acquisitions DetailsBusinessAcquisitions Details of Business Acquisitions	
643		D	T	String	usfr-pt	Details of Guarantees of Indebtedness to Others DetailsofGuaranteesofIndebtednesstoOthers This includes the amount of guarantees, a general description of the types of obligations guaranteed, the amount of exposure, the amounts and bases of any provisions for losses, and the amount charged to expense for any provisions on the guaranteed indebtedness.	AICPA Statement of Position (SOP) 76-3 (Standard); FASB Current Text (CT) C59 113 (Standard); FASB Statement of Financial Accounting Standard (FAS) 5 12 <a href="http://www.fasb.org/pdf/fas5.pdf">http://www.fasb.org/pdf/fas5.pdf</a> 2004-08-01 (Standard)
644		D	T	String	usfr-pt	Details of Revolving Credit Facilities DetailsRevolvingCreditFacilities Description and amounts of a revolving credit facility, which is a contractual agreement between a bank and the company where the bank agrees to provide loans up to a specified maximum over a specified period of time.	FASB Emerging Issues Taskforce (EITF) 95-22 (Standard); FASB Statement of Financial Accounting Standard (FAS) 6 <a href="http://www.fasb.org/pdf/fas6.pdf">http://www.fasb.org/pdf/fas6.pdf</a> 2004-08-01 (Standard)
645		D	T	String	usfr-pt	Development Stage Companies Note DevelopmentStageCompaniesNote For development stage companies disclose a description of the nature of the development stage activities in which the company is engaged, and in the first fiscal year in which the company is no longer considered a development stage company that in prior years it had been in the development stage.	FASB Current Text (CT) De4 107 (Standard); FASB Current Text (CT) De4 108 (Standard); FASB Current Text (CT) De4 109 (Standard); FASB Statement of Financial Accounting Standard (FAS) 7 <a href="http://www.fasb.org/pdf/fas7.pdf">http://www.fasb.org/pdf/fas7.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 95 152 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)

## Elements by label Report

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
646		D	T	Decimal	usfr-pt	Diluted Earnings Per Share DilutedEarningsPerShareNetIncome Earnings (net income) per Diluted Share.	
647		D		(String)	usfr-pt	<b>Diluted Earnings Per Share Details</b> DilutedEarningsPerShareNetIncomeAbstract The average net earnings each diluted common share (including common shares outstanding and the potential common share equivalents with dilutive effects, e.g. stock options & convertible preferred stocks with average market price being greater than exercise price) may get during an accounting period	
648	C	D	T	Monetary	usfr-fst	Direct Written Premiums, Gross GrossDirectWrittenPremiums Gross Direct Written Premiums Relates to the Premiums Directly Written By the Company	
649	C	D	T	Monetary	usfr-fst	Direct Written Premiums, Net NetWrittenPremiums Net Written Premiums Equals Ceded Written Premium Subtracted From Direct and Assumed Written Premiums	
650		I	T	String	usfr-pt	Discontinued Operations - Carrying Amount of Major Classes DiscontinuedOperationsCarryingAmountMajorClasses The carrying amount of the major classes of assets and liabilities included as part of held for sale component of the business	FASB Statement of Financial Accounting Standard (FAS) 144 43 <a href="http://www.fasb.org/pdf/fas144.pdf">http://www.fasb.org/pdf/fas144.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 144 47 <a href="http://www.fasb.org/pdf/fas144.pdf">http://www.fasb.org/pdf/fas144.pdf</a> 2004-08-01 (Standard)
651		D	T	String	usfr-pt	Discontinued Operations - Effect on Operations of Discontinued Operation Subsequently Retained DiscontinuedOperationsEffectOnOperationsDiscontinuedOperationSubsequentlyRetained A description of the effect on the results of discontinued operations if subsequently retained.	FASB Statement of Financial Accounting Standard (FAS) 144 48 <a href="http://www.fasb.org/pdf/fas144.pdf">http://www.fasb.org/pdf/fas144.pdf</a> 2004-08-01 (Standard)
652		I	T	Monetary	usfr-pt	Discontinued Operations - Gain/(Loss) from Sale of Component DiscontinuedOperationsGainLossSaleComponent The gain or loss recognized as a result of the sale of a business component	FASB Statement of Financial Accounting Standard (FAS) 144 43 <a href="http://www.fasb.org/pdf/fas144.pdf">http://www.fasb.org/pdf/fas144.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 144 47 <a href="http://www.fasb.org/pdf/fas144.pdf">http://www.fasb.org/pdf/fas144.pdf</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
653		I	T	Monetary	usfr-pt	<p>Discontinued Operations - Gain/(Loss) from Write Down of a Component</p> <p>DiscontinuedOperationsGainLossWriteDownComponent</p> <p>The gain or loss recognized as a result of initial and subsequent write-down of a component's carrying amount to fair value (less cost to sell).</p>	<p>FASB Statement of Financial Accounting Standard (FAS) 144 43</p> <p><a href="http://www.fasb.org/pdf/fas144.pdf">http://www.fasb.org/pdf/fas144.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 144 47</p> <p><a href="http://www.fasb.org/pdf/fas144.pdf">http://www.fasb.org/pdf/fas144.pdf</a> 2004-08-01 (Standard)</p>
654	C	D	T	Monetary	usfr-pt	<p>Discontinued Operations - Revenue from Discontinued Operations</p> <p>DiscontinuedOperationsRevenueDiscontinuedOperations</p> <p>The amounts of revenue reported in discontinued operations.</p>	<p>FASB Statement of Financial Accounting Standard (FAS) 144 43</p> <p><a href="http://www.fasb.org/pdf/fas144.pdf">http://www.fasb.org/pdf/fas144.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 144 47</p> <p><a href="http://www.fasb.org/pdf/fas144.pdf">http://www.fasb.org/pdf/fas144.pdf</a> 2004-08-01 (Standard)</p>
655		D	T	String	usfr-pt	<p>Discontinued Operations Note</p> <p>DiscontinuedOperationsNote</p> <p>If an entity has discontinued all or a portion of its operations, disclosures often include: (a) a description leading to the expected disposal, (b) the expected manner and timing of that disposal, (c) the carrying amount(s) of the major classes of assets and liabilities included as part of a component, (d) the gain or loss recognized as a result of initial and subsequent write-down and increases of a component's carrying amount to fair value, and the sale of the component, (e) the caption in the income statement or the statement of activities that includes that gain or loss, (f) amounts of revenue and pretax profit or loss reported in discontinued operations, and (g) the segment in which a component is reported. If a company decides not to dispose a component previously classified as held for sale, include a description leading to the decision to change the plan its effect on the results of operations. Other disclosures are often made to further detail significant matters (e.g. SEC entities may identify 1) any contingent liabilities related to a discounted operation and any reasonably likely range of possible loss, and 2) the amount and accounting policy with regard to allocation of interest to discontinued operations.</p>	<p>FASB Statement of Financial Accounting Standard (FAS) 144</p> <p><a href="http://www.fasb.org/pdf/fas144.pdf">http://www.fasb.org/pdf/fas144.pdf</a> 2004-08-01 (Standard); SEC Staff Accounting Bulletins (SAB) Topic 5 Z</p> <p><a href="http://www.sec.gov/inte rps/account/sabcodet5.htm#5z">http://www.sec.gov/inte rps/account/sabcodet5.htm#5z</a> 2004-08-01 (Standard)</p>
656		I	T	Decimal	usfr-pt	<p>Discount or Premium on Payables - Effective Interest Rate</p> <p>EffectiveInterestRatePayables</p> <p>The effective interest rate of payables with discounts or premiums.</p>	<p>FASB Accounting Principles Board Opinion (APB) 21 16 (Standard); FASB Current Text (CT) I69 109 (Standard); FASB Statement of Financial Accounting Standard (FAS) 91</p> <p><a href="http://www.fasb.org/pdf/fas91.pdf">http://www.fasb.org/pdf/fas91.pdf</a> 2004-08-01 (Standard)</p>



ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
657		I	T	Monetary	usfr-pt	Discount or Premium on Payables - Face Amount FaceAmountPayables The face amount of payables with discounts or premiums.	FASB Accounting Principles Board Opinion (APB) 21 16 (Standard); FASB Current Text (CT) I69 109 (Standard); FASB Statement of Financial Accounting Standard (FAS) 91 <a href="http://www.fasb.org/pdf/fas91.pdf">http://www.fasb.org/pdf/fas91.pdf</a> 2004-08-01 (Standard)
658			T	Tuple	usfr-fst	<b>Discount or Premium on Premiums Receivable [Sequence]</b> PremiumsReceivableDiscountPremiumPremiumsReceivable The description of discount or premium on premiums receivable (insurance policy premiums due from the insured/agent and/or the portion earned but not billed)	
659		I	T	Decimal	usfr-pt	Discount or Premium on Receivables - Effective Interest Rate EffectiveInterestRateReceivables The effective interest rate of receivables with discounts or premiums.	FASB Accounting Principles Board Opinion (APB) 21 16 (Standard)
660		I	T	Monetary	usfr-pt	Discount or Premium on Receivables - Face Amount FaceAmountReceivables The face amount of receivables with discounts or premiums.	FASB Accounting Principles Board Opinion (APB) 21 16 (Standard)
661		I	T	Decimal	usfr-fst	Discount/Premium on Premium Receivables - Effective Interest Rate DiscountPremiumPremiumsReceivableEffectiveInterestRateReceivables	
662		I	T	Monetary	usfr-fst	Discount/Premium on Premium Receivables - Face Amount DiscountPremiumPremiumsReceivableFaceAmountReceivables	
663			T	Tuple	usfr-pt	<b>Discounts or Premium on Payables [Sequence]</b> DiscountsPremiumOnPayables Disclose the face amount and effective interest rate of payables with discounts or premiums.	FASB Accounting Principles Board Opinion (APB) 21 (Standard); FASB Current Text (CT) I69 109 (Standard); FASB Statement of Financial Accounting Standard (FAS) 91 <a href="http://www.fasb.org/pdf/fas91.pdf">http://www.fasb.org/pdf/fas91.pdf</a> 2004-08-01 (Standard)
664		D	T	String	usfr-pt	Discounts or Premiums on Payables - Description DiscountsPremiumsPayablesDescription Disclosure about unamortized discounts/premium associated with note payables	
665		D	T	Monetary	usfr-pt	Disposal of Investments SaleInvestments The cash received from the sale of all investments (debt, security, other)	FASB Statement of Financial Accounting Standard (FAS) 95 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 115 <a href="http://www.fasb.org/pdf/fas115.pdf">http://www.fasb.org/pdf/fas115.pdf</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
666		D		(String)	usfr-pt	<b>Disposal of Investments</b> SaleInvestmentsAbstract The aggregate net gain (loss) resulted from disposal of all investment (e.g. debt or equity securities) during an accounting period	
667	C	D	T	Monetary	usfr-pt	Dividend Income DividendIncome Dividend income received from dividend paying assets.	
668		D	T	Monetary	usfr-pt	Dividends Declared but Not Paid DividendsDeclaredButNotPaid The aggregate amount for cash/property/scrip dividends declared by the board of directors to be distributed to shareholders during an accounting period but are not yet paid out; retained earnings are decreased at the date of declaration	
669		D		(String)	usfr-pt	<b>Dividends Paid</b> DividendsPaidAbstract The aggregate amount for cash/property dividends actually paid to shareholders during an accounting period	
670		D	T	Monetary	usfr-fst	Dividends Paid to Participating Policyholders DividendsPaidParticipatingPolicyholders Cash outflows resulting from dividends paid to policyholders under the terms of the insurance contracts	
671	C	I	T	Monetary	usfr-pt	Dividends Payable DividendsPayable Unpaid obligation of the distributions to shareholders made by a corporation.	
672	D	I	T	Monetary	usfr-fst	Due from Customers on Acceptances DueCustomersOnAcceptances Amounts due from customers on acceptances.	AICPA Industry Audit and Accounting Guide (AAG) BNS 10 22 (Standard); SEC Regulation S-X (SX) Rule 9 3 9 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
673	C	D	T	Monetary	usfr-fst	Earned Premiums, Gross GrossEarnedPremiums Gross Earned Premiums is the Earned Premiums Associated with Direct Written Premiums	
674	C	D	T	Monetary	usfr-fst	Earned Premiums, Net NetEarnedPremiums Net Earned Premiums Equals Ceded Earned Premium Subtracted From Direct and Earned Written Premiums	
675		D	T	Monetary	usfr-pt	Earnings Before Interest and Taxes EarningsBeforeInterestTaxes Earnings Before Interest and Taxes	
676		D	T	String	usfr-pt	Earnings Before Interest and Taxes Note EarningsBeforeInterestTaxesNote Note disclosures about income from continuing operation before inclusion of interests and/or income tax expenses	

## Elements by label Report

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
677		D	T	String	usfr-pt	Earnings Per Share Policy AccountingPoliciesEarningsPerShare Description of the accounting policy for determining earnings per share	FASB Current Text (CT) E11 136 (Standard); FASB Statement of Financial Accounting Standard (FAS) 128 <a href="http://www.fasb.org/pdf/fas128.pdf">http://www.fasb.org/pdf/fas128.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 128 41 <a href="http://www.fasb.org/pdf/fas128.pdf">http://www.fasb.org/pdf/fas128.pdf</a> 2004-08-01 (Standard)
678		D	T	String	usfr-pt	Economic Dependence Policy AccountingPoliciesEconomicDependence A company is economically dependent on one or more parties with which it transacts a significant volume of business.	FASB Current Text (CT) S20 145 (Standard); FASB Statement of Financial Accounting Standard (FAS) 21 9 <a href="http://www.fasb.org/pdf/fas21.pdf">http://www.fasb.org/pdf/fas21.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 30 6 <a href="http://www.fasb.org/pdf/fas30.pdf">http://www.fasb.org/pdf/fas30.pdf</a> 2004-08-01 (Standard)
679		D	T	Monetary	usfr-pt	Effect of Exchange Rate on Cash and Cash Equivalents EffectExchangeRateOnCashCashEquivalents The effect of exchange rate changes on cash balances held in foreign currencies.	FASB Statement of Financial Accounting Standard (FAS) 95 25 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
680		D	T	Decimal	usfr-pt	Effective Tax Rate EffectiveTaxRate A ratio calculated by dividing the total income tax actually paid (include federal/state/local taxes) by the total income (loss) before tax	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
681		D	T	String	usfr-pt	Employee Benefit Plans Policy AccountingPoliciesEmployeeBenefitPlans Description of the Company's policy to account for employee benefit plans.	FASB Statement of Financial Accounting Standard (FAS) 87 <a href="http://www.fasb.org/pdf/fas87.pdf">http://www.fasb.org/pdf/fas87.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 106 <a href="http://www.fasb.org/pdf/fas106.pdf">http://www.fasb.org/pdf/fas106.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 132 <a href="http://www.fasb.org/pdf/fas132.pdf">http://www.fasb.org/pdf/fas132.pdf</a> 2004-08-01 (Standard)
682	C	I	T	Monetary	usfr-pt	Employee Benefits Accrual EmployeeBenefits Unpaid obligations for any employee benefits (e.g. fringe benefits).	FASB Statement of Financial Accounting Standard (FAS) 43 <a href="http://www.fasb.org/pdf/fas43.pdf">http://www.fasb.org/pdf/fas43.pdf</a> 2004-08-01 (Standard)
683	C	I	T	Monetary	usfr-pt	Employee Related Liabilities EmployeeRelatedLiabilities Obligations related to employees, such as accrued vacation, salaries payable, accrued insurance, accrued advertising, etc.	FASB Statement of Financial Accounting Standard (FAS) 43 <a href="http://www.fasb.org/pdf/fas43.pdf">http://www.fasb.org/pdf/fas43.pdf</a> 2004-08-01 (Standard)
684	C	I	T	Monetary	usfr-pt	Employee Related Liabilities - Other OtherEmployeeBenefitsLiabilities Unpaid obligations related to miscellaneous deductions from employees' wages/salaries.	
685		I		(String)	usfr-pt	<b>Employee Related Liabilities</b> EmployeeRelatedLiabilitiesAbstract The aggregate amount for all obligations related to employees, e.g. salaries/wages payable, tax withheld for employees, etc.	
686		D	T	Monetary	usfr-pt	Employee Stock Option Plan (ESOP) and Restricted Stock Expense ESOPRestrictedStockExpense The expense recognized as a result of ESOP and restricted stock plans and issuance	
687	D	D	T	Monetary	usfr-pt	Employee Stock Ownership Plan - Compensation Cost EmployeeStockOwnershipPlanCompensationCost The amount of compensation cost recognized during the period.	AICPA Statement of Position (SOP) 93-6 (Standard)
688		D	T	String	usfr-pt	Employee Stock Ownership Plan - Employer Repurchase Obligation EmployeeStockOwnershipPlanEmployerRepurchaseObligation Description of the existence and nature of any employer repurchase obligation including the fair value of allocated shares at the balance sheet date that are subject to a repurchase obligation.	AICPA Statement of Position (SOP) 93-6 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
689		D	T	String	usfr-pt	Employee Stock Ownership Plan Note EmployeeStockOwnershipPlanNote Disclosures of the Employee Stock Ownership Plan (ESOP) often include: (1) a description of (a) employee groups covered, (b) the basis for determining contributions, (c) the basis for releasing shares and how dividends on allocated and unallocated shares are used, and (d) a description of the accounting policies followed for ESOP transactions (e.g. the method of measuring compensation) (e) matters affecting comparability of information, (2) the compensation cost recognized, (3) the number of allocated, committed-to-be-released, and suspense shares, (4) the fair value of unearned ESOP shares, and (5) any employer repurchase obligation (SEC only for shares acquired by ESOP before January 1, 1993) Disclosure often includes the actual interest incurred on ESOP debt, the amount contributed to the ESOP, and the amount of dividends on ESOP shares used for debt service by the ESOP.	AICPA Statement of Position (SOP) 93-6 (Standard)
690	D	D	T	Monetary	usfr-pt	Employee Terminated Benefits Expensed RestructuringChargesEmployeeTerminatedBenefitsExpensed Amount of the employee terminated benefits charged to expense.	FASB Emerging Issues Taskforce (EITF) 94-3 (Standard); SEC Staff Accounting Bulletins (SAB) Topic 5 P <a href="http://www.sec.gov/inte rps/account/sabcodet5.htm#5p">http://www.sec.gov/inte rps/account/sabcodet5.htm#5p</a> 2004-08-01 (Standard)
691	C	I	T	Monetary	usfr-pt	Employee Termination Benefits Accrued RestructuringChargesEmployeeTerminationBenefitsAccrued Amount of the employee termination benefits accrued	FASB Emerging Issues Taskforce (EITF) 94-3 (Standard); SEC Staff Accounting Bulletins (SAB) Topic 5 P <a href="http://www.sec.gov/inte rps/account/sabcodet5.htm#5p">http://www.sec.gov/inte rps/account/sabcodet5.htm#5p</a> 2004-08-01 (Standard)
692		I	T	Decimal	usfr-pt	Employees to be Terminated RestructuringChargesEmployeesBeTerminated The number of employees to be terminated when management decides to provide to involuntarily terminated employees in restructuring its business	FASB Emerging Issues Taskforce (EITF) 94-3 (Standard); SEC Staff Accounting Bulletins (SAB) Topic 5 P <a href="http://www.sec.gov/inte rps/account/sabcodet5.htm#5p">http://www.sec.gov/inte rps/account/sabcodet5.htm#5p</a> 2004-08-01 (Standard)
693		D	T	String	usfr-pt	Environmental Costs Policy AccountingPoliciesEnvironmentalCosts Description of the entity's accounting policies for environmental cost	AICPA Statement of Position (SOP) 96-1 (Standard)
694		I	T	Monetary	usfr-pt	Environmental Liabilities - Costs Accrued to Date EnvironmentalLiabilitiesCostsAccruedToDate The cumulative amount for estimated obligations accrued for probable future loss associated with environmental contamination issues at the financial statement date (e.g. nuclear decommissioning costs)	
695		D	T	String	usfr-pt	Environmental Liabilities - Description of Project and Remediation Obligation EnvironmentalLiabilitiesDescriptionProjectRemediationObligation Description of the nature and amount of the remediation obligation.	AICPA Statement of Position (SOP) 96-1 7 20 a (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
696	I	T	Decimal		usfr-pt	Environmental Liabilities - Discounted Rate Used for Liability EnvironmentalLiabilitiesDiscountedRateUsedEnvironmentalLiability If an environmental liability qualifies for discounting, disclose the discounted rate used.	AICPA Statement of Position (SOP) 93-6 (Standard); SEC Staff Accounting Bulletins (SAB) Topic 5 Y <a href="http://www.sec.gov/inte rps/account/sabcodet5.htm#5y">http://www.sec.gov/inte rps/account/sabcodet5.htm#5y</a> 2004-08-01 (Standard)
697	I	T	String		usfr-pt	Environmental Liabilities - Expected Future Payments by Period EnvironmentalLiabilitiesExpectedFuturePaymentsByPeriod If an environmental liability qualifies for discounting, disclose expected payments for each of the five years and the aggregate amount thereafter	SEC Staff Accounting Bulletins (SAB) Topic 5 Y <a href="http://www.sec.gov/inte rps/account/sabcodet5.htm#5y">http://www.sec.gov/inte rps/account/sabcodet5.htm#5y</a> 2004-08-01 (Standard)
698		T	Tuple		usfr-pt	<b>Environmental Liabilities - Project [Sequence]</b> EnvironmentalLiabilitiesProject The estimated obligation amounts for probable future loss associated with environmental contamination issues listed by project	
699	D	T	String		usfr-pt	Environmental Liabilities - Range of Possible Additional Losses EnvironmentalLiabilitiesRangePossibleAdditionalLossesOnEnvironmentalMatters The range or amount or reasonably possible additional losses with respect to site restoration costs or other environmental exit costs that may occur on the sale, disposal, or abandonment of property.	SEC Staff Accounting Bulletins (SAB) Topic 5 Y <a href="http://www.sec.gov/inte rps/account/sabcodet5.htm#5y">http://www.sec.gov/inte rps/account/sabcodet5.htm#5y</a> 2004-08-01 (Standard)
700	I	T	Monetary		usfr-pt	Environmental Liabilities - Total Anticipated Cost EnvironmentalLiabilitiesTotalAnticipatedEnvironmentalCost The total anticipated costs with respect to site restoration costs or other environmental exit costs that may occur on the sale, disposal, or abandonment of property.	SEC Staff Accounting Bulletins (SAB) Topic 5 Y <a href="http://www.sec.gov/inte rps/account/sabcodet5.htm#5y">http://www.sec.gov/inte rps/account/sabcodet5.htm#5y</a> 2004-08-01 (Standard)
701	I	T	Monetary		usfr-pt	Environmental Liabilities - Undiscounted Amount of Liability EnvironmentalLiabilitiesUndiscountedAmountLiability If an environmental liability qualifies for discounting, disclose the undiscounted amounts of the liability and any related recovery.	FASB Emerging Issues Taskforce (EITF) 93-5 (Standard)
702	D	T	String		usfr-pt	Environmental Liabilities by Project EnvironmentalLiabilitiesByProject The estimated obligation amounts for probable future loss associated with environmental contamination issues listed by projects (e.g. nuclear decommissioning costs)	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
703		D	T	String	usfr-pt	Environmental Liabilities Note EnvironmentalLiabilitiesNote Disclosures of environmental liabilities often include: 1) if it qualifies for discounting, disclose (a) the undiscounted amounts of the liability and any related recovery, (b) the discount rate used, (c) expected payments for the next five years and the aggregate amount thereafter (for SEC only), and (d) a reconciliation of the expected aggregate undiscounted amounts to amounts recognized in the balance sheets and explanation of material changes, 2) whether the accrual for environmental remediation liabilities was measured on a discounted basis, 3) for recorded accruals of loss contingencies and assets for third-party recoveries related to remediation obligations, disclose the nature and amount of the accruals, 4) the nature of reasonably possible loss contingencies and an indication that it is at least reasonably possible that a change in the estimate will occur in the near term. For SEC registrants, for site restoration costs or other environmental exit costs that may occur on the sale, disposal, or abandonment of property, disclose: (a) nature of the costs involved, (b) the total anticipated cost, (c) the total costs accrued to date, (d) the balance sheet classification of accrued amounts, and (e) the range or amount or reasonably possible additional losses. If an asset held for sale or development will require remediation prior to development, sale, or as a condition of sale, disclose how the necessary expenditures are considered in an assessment of the asset's recoverability (SEC only). Include if the entity may be liable for remediation of environmental damage relating to assets or businesses previously disposed (SEC only).	AICPA Statement of Position (SOP) 96-1 (Standard); FASB Emerging Issues Taskforce (EITF) 93-5 (Standard)
704	C	I	T	Monetary	usfr-pt	Environmental Liability EnvironmentalLiability Obligation (known or estimated) arising from environmental remedy actions to be taken.	AICPA Statement of Position (SOP) 96-1 (Standard)
705	D	D	T	Monetary	usfr-pt	Environmental Remediation EnvironmentalRemediation Costs and recoveries related to environmental remediation.	AICPA Statement of Position (SOP) 96-1 (Standard)
706	C	I	T	Monetary	usfr-pt	Equity - Other OtherEquity Equity not otherwise defined.	
707	C	I	T	Monetary	usfr-fst	Equity in Earnings of Unconsolidated Subsidiaries OtherIncomeEquityEarningsUnconsolidatedSubsidiaries Equity in earnings of unconsolidated subsidiaries and 50 percent-or-less owned persons that exceed 1 percent of the aggregate of total interest income and other income.	OTS Federal Regulation (FR) 563c-Accounting Requirements 2 II <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 4 13 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
708		D	T	String	usfr-pt	<p>Equity Investments Note</p> <p>EquityInvestmentsNote</p> <p>Disclosures of equity investments in common stock often include: (a) the name of each investee and percentage of ownership, (b) accounting policies for investments in common stock, (c) difference between the amount at which the investment is carried and the amount of underlying equity in net assets and the accounting treatment of the difference, (d) the total market value of each identified investment for which a market value is available, (e) summarized information as to assets, liabilities, and results of operations of the investees (for investments in unconsolidated subsidiaries, common stock of joint ventures, or other investments using the equity method), and (f) material effects of possible conversions, exercises, or contingent issuances of the investee. Other common disclosures include (a) the names of any investee in which the investor owns 20% or more of the voting stock and investment is not accounted for using the equity method, and the reasons why not, and (b) the names of any investee in which the investor owns less than 20% of the voting stock and the investment is accounted for using the equity method, and the reasons why it is. For SEC, if any of the significant subsidiary tests are met, for entities accounted for using the equity method, disclose: (a) current and noncurrent assets and liabilities, and redeemable stock and minority interest, and (b) net sales or gross revenue, gross profit, income or loss from continuing operations before extraordinary items and cumulative effect of an accounting change, and net income or loss.</p>	<p>FASB Accounting Principles Board Opinion (APB) 18 (Standard); FASB Current Text (CT) I82 110 (Standard); FASB Statement of Financial Accounting Standard (FAS) 94</p> <p><a href="http://www.fasb.org/pdf/fas94.pdf">http://www.fasb.org/pdf/fas94.pdf</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 1 2 bb</p> <p><a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#terms">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#terms</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 1 2 w</p> <p><a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#terms">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#terms</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 4 8 g</p> <p><a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#general">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#general</a> 2004-08-01 (Standard)</p>
709	C	D	T	Monetary	usfr-fst	<p>Equity Method Investments</p> <p>NonInterestIncomeOtherNonInterestIncomeOtherNonInterestIncomeEquityMethodInvestments</p> <p>Non-Interest Income - Total Other Non-Interest Income - Other Non-Interest Income - Equity in Earnings in Unconsolidated Subsidiaries and 50% or less owned entities</p>	<p>OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II 13 (e)</p> <p><a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 04 13 (f)</p> <p><a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see</a> 2004-08-01 (Standard)</p>
710		I		(String)	usfr-pt	<p><b>Equity Related Notes</b></p> <p>EquityRelatedNotesAbstract</p> <p>Note disclosures related to stockowner's equity</p>	
711		D	T	String	usfr-fst	<p>Equity Security Units</p> <p>EquitySecurityUnits</p> <p>Disclosures Concerning the Company's Equity Security Units</p>	



ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
712		D	T	String	usfr-fst	Estimate Fair Value of Loans Policy AccountingPoliciesEstimateFairValueLoans The methods and significant assumptions used to estimate the fair value of loans.	AICPA Industry Audit and Accounting Guide (AAG) BNS 6 74 (Standard); FASB Statement of Financial Accounting Standard (FAS) 107 10 <a href="http://www.fasb.org/pdf/fas107.pdf">http://www.fasb.org/pdf/fas107.pdf</a> 2004-08-01 (Standard)
713		D	T	Shares	usfr-pt	Exercisable - Number of Options StockOptionsOutstandingExercisableNumberShares The required disclosure about the number of currently exercisable stock options for each range of outstanding stock options classified based on exercise price	
714		D	T	Monetary	usfr-pt	Exercisable - Weighted Average Exercise Price StockOptionsOutstandingExercisableAverageExercisePrice The required disclosure about the weighted-average exercise price of currently exercisable stock options for each range of outstanding stock options classified based on exercise price	
715	C	D	T	Monetary	usfr-pt	Exercise of Stock Options ExerciseStockOptions Total value of common and/or treasury stock issued by an entity as a result of the exercise of stock options.	
716		D	T	Shares	usfr-pt	Exercise of Stock Options - Treasury Stock - Shares ExerciseStockOptionsTreasuryStockNumberShares Number of shares of common stock issued as a result of the exercise of stock options.	
717	C	D	T	Monetary	usfr-pt	Exercise of Stock Options - Treasury Stock - Value ExerciseStockOptionsTreasuryStockValue Value of common stock issued as a result of the exercise of stock options.	
718		D	T	String	usfr-pt	Exercise Price Range StockOptionsOutstandingPriceRange The upper/lower bonds set to classify outstanding stock options based on their exercise prices; if the difference between highest & lowest exercise prices is big, the reporting entity is required to assign outstanding options into several groups and disclose relevant information for each group	
719		D	T	String	usfr-pt	Exit Plan Actions and Discontinued Activities RestructuringChargesExitPlanActionsDiscontinuedActivities This label includes a description of (a) the major actions comprising the exit plan, and (b) activities that will not be continued, including method of disposition, and anticipated date of completion, if the activities that will not be continued are significant to the enterprise's revenue or operating results, or the exit costs recognized at the commitment date are material	FASB Emerging Issues Taskforce (EITF) 94-3 (Standard); SEC Staff Accounting Bulletins (SAB) Topic 5 P <a href="http://www.sec.gov/inte rps/account/sabcodet5.htm#5p">http://www.sec.gov/inte rps/account/sabcodet5.htm#5p</a> 2004-08-01 (Standard)
720		D		(String)	usfr-pt	<b>Expense</b> ExpensesAbstract The aggregate amount for costs incurred (may be reflected through decreases in assets value or increases in liabilities) during an accounting period to generate revenues	
721	D	D	T	Monetary	usfr-pt	Expense OperatingExpenses 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.	FASB Accounting Principles Board Opinion (APB) 9 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
722	C	I	T	Monetary	usfr-fst	Experience Rated Refunds ExperienceRatedRefunds Liability for refunds to policyholders or reinsurers based upon future loss experience of the underlying insurance contract	
723	C	D	T	Monetary	usfr-pt	Extinguishment of Debt ExtinguishmentDebt Difference between the re-acquisition price and the net carrying amount of the extinguished debt.	FASB Accounting Principles Board Opinion (APB) 9 (Standard); FASB Current Text (CT) I17 104 (Standard); FASB Current Text (CT) I17 113 (Standard); FASB Emerging Issues Taskforce (EITF) 96-19 (Standard); FASB Statement of Financial Accounting Standard (FAS) 4 <a href="http://www.fasb.org/pdf/fas4.pdf">http://www.fasb.org/pdf/fas4.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 125 <a href="http://www.fasb.org/pdf/fas125.pdf">http://www.fasb.org/pdf/fas125.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 140 <a href="http://www.fasb.org/pdf/fas140.pdf">http://www.fasb.org/pdf/fas140.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 64 <a href="http://www.fasb.org/pdf/fas64.pdf">http://www.fasb.org/pdf/fas64.pdf</a> 2004-08-01 (Standard); SEC Staff Accounting Bulletins (SAB) Topic 5 A <a href="http://www.sec.gov/inte">http://www.sec.gov/inte</a> <a href="http://www.sec.gov/inte">rps/account/sabcodet5.htm#5a</a> 2004-08-01 (Standard)
724		D	T	String	usfr-pt	Extinguishment of Debt - Description ExtinguishmentDebtDescription When a gain or loss from the extinguishment of debt is classified as an extraordinary item, describe the transaction and disclose the income tax effect and the per share amount of the aggregate gain or loss, net of the related income tax . If debt is considered to be extinguished prior to FAS 125 and is still outstanding, disclose a description of the transaction and the amount of debt that is considered extinguished. For assets that are set aside solely for satisfying scheduled payments of a specific obligation, provide a description of the nature of the restrictions. For planned extinguishment of debt (SEC), disclose the likely effects of any planned early extinguishment of long-term debt.	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
725		D	T	Decimal	usfr-pt	Extinguishment of Debt - Gain/(Loss) Per Share, Net of Tax Effect ExtinguishmentDebtGainLossPerShareNetTaxEffect The gain (loss) per share of the net tax effect of an extinguishment of debt	FASB Current Text (CT) I17 104 (Standard); FASB Statement of Financial Accounting Standard (FAS) 4 9 <a href="http://www.fasb.org/pdf/fas4.pdf">http://www.fasb.org/pdf/fas4.pdf</a> 2004-08-01 (Standard)
726		D	T	Monetary	usfr-pt	Extinguishment of Debt - Income Tax Effect ExtinguishmentDebtIncomeTaxEffect The current period income tax effect for an extinguishment of debt	FASB Current Text (CT) I17 104 (Standard); FASB Statement of Financial Accounting Standard (FAS) 4 9 <a href="http://www.fasb.org/pdf/fas4.pdf">http://www.fasb.org/pdf/fas4.pdf</a> 2004-08-01 (Standard)
727		D	T	String	usfr-pt	Extinguishment of Debt Note ExtinguishmentDebtNote Note disclosure related to the liabilities discharged by means of payment, goods/service delivery, repurchase, or other legal way of release; e.g., may include reporting entity's policy about debt repurchase, transaction details & amount of debt discharged, etc.	
728	C	D	T	Monetary	usfr-pt	Extraordinary Gain/(Loss) - Other OtherExtraordinaryGainLoss Other gains(losses) that are both unusual in nature and infrequent in occurrence.	
729		D	T	String	usfr-pt	Extraordinary Items Note ExtraordinaryItemsNote For each extraordinary item, disclose: (a) a description of the extraordinary event or transaction, (b) the amount (reduced by applicable income taxes with disclosure of taxes), (c) the significant items affecting the determination of the gain or loss, and (d) any adjustments made to a prior period extraordinary item.	FASB Accounting Principles Board Opinion (APB) 30 11 (Standard); FASB Current Text (CT) I17 102 (Standard); FASB Current Text (CT) I17 119 (Standard); FASB Statement of Financial Accounting Standard (FAS) 16 16 <a href="http://www.fasb.org/pdf/fas16.pdf">http://www.fasb.org/pdf/fas16.pdf</a> 2004-08-01 (Standard)
730	C	D	T	Monetary	usfr-pt	Extraordinary Items, Gross ExtraordinaryItemsGross Gains and losses that are both unusual in nature and infrequent in occurrence.	FASB Accounting Principles Board Opinion (APB) 30 (Standard)
731		D		(String)	usfr-pt	<b>Extraordinary Items, Gross</b> ExtraordinaryItemsGrossAbstract The aggregate amount for gains and losses resulted from events/transactions that are rare in terms of both nature and frequency	
732	C	D	T	Monetary	usfr-pt	Extraordinary Items, Net of Tax Effect ExtraordinaryItemsNetTaxEffect Gains and losses, net of tax effect, that are both unusual in nature and infrequent in occurrence.	FASB Accounting Principles Board Opinion (APB) 30 20 (Standard); FASB Accounting Principles Board Opinion (APB) 30 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
733		D		(String)	usfr-pt	<b>Extraordinary Items, Net of Tax Effect</b> ExtraordinaryItemsNetTaxEffectAbstract The aggregate amount for gains and losses resulted from events/transactions that are rare in terms of both nature and frequency, net of any allocated income tax effects	
734		D	T	Monetary	usfr-pt	Fair Value of Assets Acquired FairValueAssetsAcquired The fair value of assets acquired in noncash investing or financing activities.	FASB Statement of Financial Accounting Standard (FAS) 95 32 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
735		D	T	String	usfr-fst	Fair Value of Investments - Forward Delivery Contracts Note FairValueInvestmentsForwardDeliveryContracts Summary of contracts entered into to exchange mortgage loans for mortgage backed securities and to sell mortgage backed securities by mortgage loan type.	
736		D	T	String	usfr-fst	Fair Value of Investments - Investment Activity for the Period Note FairValueInvestmentsInvestmentActivityPeriod Summary of activity in the fair value of financial instruments from year to year. Including cash and cash equivalents, mortgage loans, FHLB stock, retail deposits, wholesale deposits, FHLB advances, long term debt, forward delivery contracts, commitments to extend credit, and unrealized gains.	
737		I	T	String	usfr-pt	Fair Value of Restricted Assets RetirementTangibleLongLivedAssetsFairValueRestrictedAssets Description and fair value of assets and that are legally restricted for purposes of settling asset retirement obligations.	FASB Statement of Financial Accounting Standard (FAS) 143 22 b <a href="http://www.fasb.org/pdf/fas143.pdf">http://www.fasb.org/pdf/fas143.pdf</a> 2004-08-01 (Standard)
738	C	I	T	Monetary	usfr-fst	Federal Funds Purchased and Securities Sold Under Agreements to Repurchase FederalFundsPurchasedSecuritiesSoldUnderAgreementsRepurchase Includes both Federal Funds Purchased and Securities Sold Under Agreements to Resell	SEC Regulation S-X (SX) Rule 9 3 13 1 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
739		I		(String)	usfr-pt	<b>Federal Funds Purchased and Securities Sold Under Agreements to Repurchase</b> FederalFundsPurchasedSecuritiesSoldUnderAgreementsRepurchaseAbstract The aggregate value for federal funds purchased (the immediately-available funds purchased from other banks who have excess balance in federal reserve account; such funds are usually purchased on overnight basis) and securities sold under repurchase agreements; both are classified as short-term borrowings to the reporting entity	
740	C	I	T	Monetary	usfr-fst	Federal Funds Purchased Under Agreements to Repurchase FederalFundsPurchasedSecuritiesSoldUnderAgreementsRepurchaseFederalFundsPurchased Include the dollar amount outstanding of funds borrowed in the form of federal funds purchased, i.e., immediately available funds borrowed under agreements or contracts that mature in one business day or roll over under a continuing contract, regardless of the nature of the transaction or the collateral involved (i.e. whether unsecured, secured, or involving a repurchase agreement in securities, loans, or any other instruments). This also includes securities sold under agreements to repurchase that involve the receipt of immediately available funds and mature in one business day or roll over under a continuing contract. Exclude the following: (1) purchases of "term federal funds", (2) due bills crested representing the bank's receipt of payment and similar instruments, (3) borrowings from a Federal Reserve Bank other than in the form of a security repurchase agreement, (4) repurchase agreements that mature in more than one business day involving assets other than securities, and (5) yield maintenance dollar repurchase agreements.	SEC Regulation S-X (SX) Rule 9 3 13 1 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
741	D	I	T	Monetary	usfr-fst	Federal Funds Sold and Securities Purchased Under Agreements to Resell FederalFundsSoldSecuritiesPurchasedUnderAgreementsResell Includes both Federal Funds Sold and Securities Purchased Under Agreements to Resell.	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
742	D	I	T	Monetary	usfr-fst	<p>Federal Funds Sold and Securities Purchased Under Agreements to Resell - Federal Funds Sold</p> <p>FederalFundsSoldSecuritiesPurchasedUnderAgreementsResellFederalFundsSold</p> <p>US depository institutions are required to maintain Federal Funds with the district Reserve Bank. Excess reserve account balances can be sold. A bank can sell a percentage of its funds at interest to other depository institutions or securities brokers and dealers. Include the dollar amount outstanding of funds lent in the form of federal funds sold, i.e., immediately available funds lent under agreements or contracts that mature in one business day or roll over under a continuing contract, regardless of the nature of the transaction or the collateral involved, excluding overnight lending for commercial and industrial purposes. Also include federal funds sold under agreements to resell on a gross basis, excluding (1) sales of "term federal funds", (2) due bills representing purchases of securities or other assets by the reporting bank that have not yet been delivered and similar instruments, (3) resale agreements that mature in more than one business day involving assets other than securities, and (4) yield maintenance dollar repurchase agreements.</p>	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
743	D	I	T	Monetary	usfr-fst	<p>Federal Funds Sold and Securities Purchased Under Agreements to Resell - Securities Purchased Under Agreements to Resell</p> <p>FederalFundsSoldSecuritiesPurchasedUnderAgreementsResellSecuritiesPurchasedUnderAgreementsResell</p> <p>Include the dollar amount outstanding of funds lent in the form of security resale agreements regardless of maturity, if the agreement requires the bank to resell the identical security purchased or a security that meets the definition of substantially the same in the case of a dollar roo. Also include purchases of participations in pool of securities, regardless of maturity. If the aggregate value exceeds 10% of total assets it must be disclosed as a separate line item on the BS.</p>	SEC Regulation S-X (SX) Rule 4 8 m <a href="http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#general">http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#general</a> 2004-08-01 (Standard)
744		I		(String)	usfr-fst	<p><b>Federal Funds Sold and Securities Purchased Under Agreements to Resell</b></p> <p>FederalFundsSoldSecuritiesPurchasedUnderAgreementsResellAbstract</p> <p>The aggregate value for federal funds sold (the excess balance in federal reserve account sold to other financial institutions for interests; such funds are usually contracted on overnight basis) and securities purchase under resell agreements; both are classified as short-term investments to the reporting entity</p>	
745		D	T	Monetary	usfr-fst	<p>Federal Home Loan Bank Advances - Average Balances of Federal Home Loan Bank Borrowings</p> <p>FederalHomeLoanBankAdvancesAverageBalancesFederalHomeLoanBankBorrowings</p> <p>Average Balances of Federal Home Loan Bank Borrowings</p>	
746		D	T	Decimal	usfr-fst	<p>Federal Home Loan Bank Advances - Average Interest Rate</p> <p>FederalHomeLoanBankAdvancesAverageInterestRate</p> <p>Weighted average interest rate at the end of the year.</p>	
747		D	T	Decimal	usfr-fst	<p>Federal Home Loan Bank Advances - Average Interest Rate at End of Period</p> <p>FederalHomeLoanBankAdvancesAverageInterestRatePeriodEnd</p> <p>Weighted average interest rate during the course of the year.</p>	
748		D	T	String	usfr-fst	<p>Federal Home Loan Bank Advances - Maturities Summary</p> <p>FederalHomeLoanBankAdvancesMaturitiesSummary</p> <p>A schedule summary of securities of Federal Home Loan Bank borrowings.</p>	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I 18 (b) (i)(B) <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
749		I	T	Monetary	usfr-fst	<p>Federal Home Loan Bank Advances - Maximum Outstanding of Federal Home Loan Bank at any month end</p> <p>FederalHomeLoanBankAdvancesMaximumOutstandingFederalHomeLoanBankAnyMonthEnd</p> <p>Maximum outstanding of Federal Home Loan Bank Borrowings at any month end.</p>	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
750		D	T	String	usfr-fst	Federal Home Loan Bank Advances Note FederalHomeLoanBankAdvances Description of the general character of Federal Home Loan Bank Advances, including interest rate, maturity, priority, contingent payment provisions, and basis of convertibility.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I 18 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
751	D	I	T	Monetary	usfr-fst	Federal Home Loan Bank Stock at Cost FederalHomeLoanBankStockCost Although FHLB (or Federal Reserve Bank) stock is an equity interest in a FHLB (or Federal Reserve Bank), it does not have a readily determinable fair value for purposes of FASB Statement No. 115, because its ownership is restricted and it lacks a market. FHLB (or Federal Reserve Bank) stock can be sold back only at its par value of \$100 per share and only to the FHLBs (or Federal Reserve Banks) or to another member institution. Therefore, FHLB (or Federal Reserve Bank) stock is more properly classified as a restricted investment security, carried at cost, and evaluated for impairment. Present separately on the balance sheet or in the notes.	AICPA Industry Audit and Accounting Guide (AAG) BNS 5 97 (Standard)
752		D	T	Decimal	usfr-pt	Federal Statutory Tax Rate FederalStatutoryTaxRate The tax rates decided by federal law; for corporations, the enacted federal income tax rate brackets are 15%, 25%, 34% and 35% associated with different taxable income levels	
753	C	D	T	Monetary	usfr-fst	Fees and Commissions NonInterestIncomeFeesCommissions Total fees and commissions income.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II 13 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 04 13 <a href="http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#see">http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#see</a> 2004-08-01 (Standard)
754		I		(String)	usfr-fst	<b>Fees and Commissions Income</b> NonInterestIncomeFeesCommissionsAbstract The aggregate income earned from fees and commissions received for insurance policies sold	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
755	C	D	T	Monetary	usfr-fst	Fees for Customer Services OtherIncomeFeesCustomerServices Fees for customer services that exceed 1 percent of the aggregate of total interest income and other income.	OTS Federal Regulation (FR) 563c-Accounting Requirements 2 II <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 4 13 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see</a> 2004-08-01 (Standard)
756	C	D	T	Monetary	usfr-fst	Fees from Loan Originations, Commitments or Servicing OtherIncomeFeesLoanOriginationsCommitmentsServicing Other fees related to loan originations, commitments or servicing not included in interest income that exceed 1 percent of the aggregate of total interest income and other income.	OTS Federal Regulation (FR) 563c-Accounting Requirements 2 II <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 4 13 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see</a> 2004-08-01 (Standard)
757		D	T	Monetary	usfr-fst	Finance Receivable Originations and Purchases FinanceReceivableOriginationsPurchases The gross cost to purchase finance receivables	FASB Statement of Financial Accounting Standard (FAS) 95 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
758		D	T	Monetary	usfr-fst	Finance Receivable Principal Payments Received FinanceReceivablePrincipalPaymentsReceived The gross funds received from principal payments on finance receivables	FASB Statement of Financial Accounting Standard (FAS) 95 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
759	D	I	T	Monetary	usfr-pt	Finance Receivables, Net FinanceReceivablesNet Current receivables arising from the financing of goods and services, net of uncollectible accounts.	
760	C	D	T	Monetary	usfr-pt	Finance Revenue FinanceRevenue Revenue arising from the financing of goods and services.	
761		D	T	String	usfr-pt	Financial Data of Investments Accounted for Using Equity Method EquityInvestmentsFinancialDataInvestmentsAccountedUsingEquityMethod When investments (e.g. unconsolidated subsidiaries) are accounted for using the equity method, disclose a summary of assets, liabilities, and results of operations of the investees either individually or in groups	FASB Accounting Principles Board Opinion (APB) 18 20 (Standard); FASB Current Text (CT) I82 110 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
762		D	T	String	usfr-pt	Financial Instruments Policy AccountingPoliciesFinancialInstruments Policies for the accounting of financial instruments (e.g. derivatives, other hedges).	SEC Regulation S-X (SX) Rule 4 8 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#general">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#general</a> 2004-08-01 (Standard)
763		D	T	String	usfr-fst	Financial Instruments with Off Balance Sheet Risk - Credit Derivatives FinancialInstrumentsWithOffBalanceSheetRiskCreditDerivatives Amount of nonational and fair value of all credit derivatives.	
764		D	T	String	usfr-fst	Financial Instruments with Off Balance Sheet Risk - Loan Commitments FinancialInstrumentsWithOffBalanceSheetRiskLoanCommitments Credit risk involved in funding loan commitments on behalf of customers.	AICPA Statement of Position (SOP) 01-6 14 (m) (Standard)
765		D	T	String	usfr-fst	Financial Instruments with Off Balance Sheet Risk - Loan Participation FinancialInstrumentsWithOffBalanceSheetRiskLoanParticipation Amount of all participation conveyed to others by the reporting (accepting) bank in its acceptances that are outstanding.	SEC Regulation S-X (SX) Rule 9 03 14 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
766		D	T	String	usfr-fst	Financial Instruments with Off Balance Sheet Risk - Loan Participation Letters of Credit FinancialInstrumentsWithOffBalanceSheetRiskLoanParticipationLettersCredit Credit risk involved in issuing letters of credit on behalf of customers.	AICPA Statement of Position (SOP) 01-6 14 (m) (Standard)
767		D	T	String	usfr-fst	Financial Instruments with Off Balance Sheet Risk - Loan Participation Spot Foreign Contracts FinancialInstrumentsWithOffBalanceSheetRiskLoanParticipationSpotForeignContracts Gross amount (stated in US dollars) of all agreements for the immediate delivery of a foreign currency at the prevailing cash market rate committing the reporting bank to purchase foreign (non-US) currencies and US dollar exchanges that are outstanding.	
768		D	T	String	usfr-fst	Financial Instruments with Off Balance Sheet Risk - Securities Lent FinancialInstrumentsWithOffBalanceSheetRiskSecuritiesLent Amount of the book value of bank owned securities that have been lent.	
769		D	T	String	usfr-fst	Financial Instruments with Off Balance Sheet Risk - Unused Commitments FinancialInstrumentsWithOffBalanceSheetRiskUnusedCommitments Unused portions of commitments to make or purchase extensions of credit in the form of loans or participation in loans, lease financing, or similar transactions.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I 18 (b) (ii) <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
770		D	T	String	usfr-fst	Financial Instruments with Off Balance Sheet Risk Policy AccountingPoliciesFinancialInstrumentsWithOffBalanceSheetRisk Description of entities off- balance sheet risk activities related to financial instruments including loan commitments, unused commitments, loan participation, securities lent, credit derivatives, spot foreign exchange contracts, and letters of credit.	AICPA Statement of Position (SOP) 01-6 14 (m) (Standard)
771		D	T	String	usfr-pt	Financial Statements of Subsidiaries, Divisions, or Lesser Components RelatedPartyTransactionsFinancialStatementsSubsidiariesDivisionsLesserComponents For SEC registrants only. If a filing with the SEC contains separate financial statements for the registrant, certain investees, or subsidiaries, disclose the amounts in the related consolidated financial statements that are eliminated and not eliminated, including any intercompany profits or losses resulting from related parties and not eliminated.	SEC Regulation S-X (SX) Rule 4 8 k 2 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#general">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#general</a> 2004-08-01 (Standard)



ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
772	D	D	T	Monetary	usfr-pt	Financing Interest Expense FinancingTotalInterestExpense Expenses arising from the financing of goods and services.	
773	D	I	T	Monetary	usfr-pt	Financing Receivables FinancingReceivables Receivables arising from the financing of goods and services, net of uncollectible accounts.	
774	D	I	T	Monetary	usfr-pt	Financing Receivables - Noncurrent NoncurrentFinancingReceivables Long term receivables arising from the financing of goods and services, net of uncollectible accounts.	
775		I		(String)	usfr-pt	<b>Finite-Lived</b> IntangibleAssetsFiniteLivedAbstract The aggregate net carrying value (costs adjusted for amortization and impairment) for all the intangible assets (long-lived assets without physical forms) with limited benefit period (e.g. set by law or contract); the costs for such intangibles should be amortized over their useful life but not exceeding 40 years.	
776	D	I	T	Monetary	usfr-pt	Finite-Lived - Computer Software IntangibleAssetsFiniteLivedComputerSoftware Capitalized cost of internally developed software.	
777	D	I	T	Monetary	usfr-pt	Finite-Lived - Contractual Rights IntangibleAssetsFiniteLivedContractualRights 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 and which is deemed to have a finite beneficial life.	
778	D	I	T	Monetary	usfr-pt	Finite-Lived - Copyrights IntangibleAssetsFiniteLivedCopyrights The exclusive legal right to reproduce an original creation, such as textual material, work of art or software, for a period specified by legislation.	
779	D	I	T	Monetary	usfr-pt	Finite-Lived - Customer Lists IntangibleAssetsFiniteLivedCustomerLists List of customers of an acquired entity.	
780		I	T	Monetary	usfr-pt	Finite-Lived - Customer Relationships IntangibleAssetsFiniteLivedCustomerRelationships The net value (original value adjusted for amortization and write-off) assigned to the purchased good/strong relationship established with customers; it is classified as intangible asset with limited useful life and should be amortized over 40 years or less	
781	D	I	T	Monetary	usfr-pt	Finite-Lived - Distribution Rights IntangibleAssetsFiniteLivedDistributionRights A legal right to distribute a product or products, often within specific geographical areas or supply channels, which has a finite beneficial life.	
782	D	I	T	Monetary	usfr-pt	Finite-Lived - Franchise Rights IntangibleAssetsFiniteLivedFranchiseRights The net carrying value (original costs adjusted for amortization and impairment) for the rights acquired through contract by the reporting entity (franchisee) to operate business (e.g. sell goods, provide service) in the counterparty (franchisor)'s name.	
783	D	I	T	Monetary	usfr-pt	Finite-Lived - License Agreements IntangibleAssetsFiniteLivedLicenseAgreements The net carrying value (original costs adjusted for amortization and impairment) for the rights acquired through agreements between the reporting entity and government so that the reporting entity may operate business by using public properties (e.g. radio broadcasting license)	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
784	D	I	T	Monetary	usfr-pt	Finite-Lived - Media Content IntangibleAssetsFiniteLivedMediaContent 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.	
785		I	T	Monetary	usfr-fst	Finite-Lived - Mortgage Servicing Rights (MSRs) IntangibleAssetsFiniteLivedMortgageServicingRights The net carrying value of capitalized mortgage servicing rights (rights to service mortgage loans, e.g. rights of billing, collecting payment for a fee; it may be purchased or developed by acquiring/originating mortgage loans and then sell the loans but keep the servicing rights) possessed by the reporting entity at the financial statement date	
786	D	I	T	Monetary	usfr-pt	Finite-Lived - Noncompete Agreements IntangibleAssetsFiniteLivedNoncompeteAgreements Legal agreement in which an entity is prevented from selling goods or providing services within specified criteria (geographic, product line, industry, etc.).	
787	D	I	T	Monetary	usfr-pt	Finite-Lived - Other IntangibleAssetsFiniteLivedOther Intangible assets with a finite beneficial life not otherwise defined.	
788	D	I	T	Monetary	usfr-pt	Finite-Lived - Patents IntangibleAssetsFiniteLivedPatents The exclusive legal right to make, use, and sell an invention for a period specified by law.	
789	D	I	T	Monetary	usfr-pt	Finite-Lived - Royalty IntangibleAssetsFiniteLivedRoyalty 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.	
790	D	I	T	Monetary	usfr-pt	Finite-Lived - Trade Names IntangibleAssetsFiniteLivedTradeNames The net carrying value (original purchase/developing costs adjusted for amortization and impairment) for Trade Name which makes the products/service of reporting entity distinguishable; such intangible assets may be protected by registration with US Patent Office	
791	D	I	T	Monetary	usfr-pt	Finite-Lived - Trade Secrets IntangibleAssetsFiniteLivedTradeSecrets The net carrying value for Trade Secrets which protects the reporting entity's unique technology/knowledge in its field of business so as to obtain competitive advantage; it can be used indefinitely until such technology/knowledge become common among competitors	
792	D	I	T	Monetary	usfr-pt	Finite-Lived, Gross IntangibleAssetsFiniteLivedGross The aggregate original costs for all the intangible assets with finite useful life	
793	D	I	T	Monetary	usfr-pt	Finite-Lived, Net IntangibleAssetsFiniteLivedNet The aggregate costs for all the intangible assets with finite useful life, net of cumulative amortizations and impairment loss	
794	D	I	T	Monetary	usfr-fst	Foreclosed Assets NetForeclosedAssets The net value for assets obtained through foreclosure (to possess collaterals when the loan borrower defaults)	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
795		D	T	String	usfr-fst	Foreclosed Assets Policy AccountingPoliciesForeclosedAssets Description of accounting polices related to foreclosed assets.	AICPA Industry Audit and Accounting Guide (AAG) BNS 11 08 (Standard); AICPA Statement of Position (SOP) 01-6 13 (f) (Standard); AICPA Statement of Position (SOP) 01-6 (Standard); FASB Statement of Financial Accounting Standard (FAS) 144 <a href="http://www.fasb.org/pdf/fas144.pdf">http://www.fasb.org/pdf/fas144.pdf</a> 2004-08-01 (Standard)
796		I		(String)	usfr-fst	<b>Foreclosed Assets</b> NetForeclosedAssetsAbstract The net value for assets obtained through foreclosure (to possess collaterals when the loan borrower defaults)	
797		D	T	String	usfr-fst	Foreign Activities - Estimates and Assumptions on Allocation to Foreign Activities ForeignActivitiesEstimatesAssumptionsOnAllocationForeignActivities Describe significant estimates and assumptions, including those related to the cost of capital, used in allocating revenue and expenses to foreign activities. Also include the nature and effects of any changes in estimates and assumptions which have a significant impact on interperiod comparability.	SEC Regulation S-X (SX) Rule 9 5 B 2 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#ties">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#ties</a> 2004-08-01 (Standard)
798		D	T	Monetary	usfr-fst	Foreign Activities - Income/(Loss) before Taxes ForeignActivitiesIncomeLossBeforeTaxes The amount of income (loss) before taxes associated with foreign activities in the aggregate and for each significant geographical area	SEC Regulation S-X (SX) Rule 9 5 B 2 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#ties">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#ties</a> 2004-08-01 (Standard)
799		D	T	String	usfr-fst	Foreign Activities - Mexican Debt Exchange Transactions ForeignActivitiesMexicanDebtExchangeTransactions Descriptions of each of the following for Mexican debt exchange transactions: (a) carrying value and terms of obligations exchanged, (b) face value, carrying value, market value, and terms of bonds received in the tender exchange, (c) the effect of the transaction on the allowance for loan losses and the provision for losses in the current period, (d) annual interest income on obligations exchanged and on bonds received, (e) on an ongoing basis, the terms, carrying value, and market value of the bonds received.	
800		D	T	Monetary	usfr-fst	Foreign Activities - Net Income/(Loss) ForeignActivitiesNetIncomeLoss The amount of net income (loss) associated with foreign activities in the aggregate and for each significant geographical area	SEC Regulation S-X (SX) Rule 9 5 B 2 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#ties">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#ties</a> 2004-08-01 (Standard)
801		I	T	Monetary	usfr-fst	Foreign Activities - Total Identifiable Assets ForeignActivitiesIdentifiableAssets The amount of total identifiable assets, net of valuation allowance, associated with foreign activities in the aggregate and for each significant geographical area.	SEC Regulation S-X (SX) Rule 9 5 B 1 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#ties">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#ties</a> 2004-08-01 (Standard)
802		D	T	Monetary	usfr-fst	Foreign Activities - Total Income ForeignActivitiesIncome The amount of total income associated with foreign activities in the aggregate and for each significant geographical area	SEC Regulation S-X (SX) Rule 9 5 B 2 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#ties">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#ties</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
803		D	T	String	usfr-fst	Foreign Activities Note ForeignActivities Description of loans and other revenue producing assets and transactions for which the debtor or customer, whether an affiliated or unaffiliated person, is domiciled outside of the United States.	SEC Regulation S-X (SX) Rule 9 05 (a) <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#ties">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#ties</a> 2004-08-01 (Standard)
804	C	D	T	Monetary	usfr-pt	Foreign Currency Exchange Gains/(Losses) ForeignCurrencyExchangeGainsLosses Realized and unrealized foreign exchange gains and losses.	FASB Statement of Financial Accounting Standard (FAS) 52 15 <a href="http://www.fasb.org/pdf/fas52.pdf">http://www.fasb.org/pdf/fas52.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 52 <a href="http://www.fasb.org/pdf/fas52.pdf">http://www.fasb.org/pdf/fas52.pdf</a> 2004-08-01 (Standard)
805	C	D	T	Monetary	usfr-fst	Foreign Currency Translation ForeignCurrencyTranslation The net gain (loss) from restating financial statement items in another currency by using exchange rate between two currencies	
806		D	T	String	usfr-pt	Foreign Currency Translation Policy AccountingPoliciesForeignCurrencyTranslation Description of the foreign currency translation accounting policies.	FASB Current Text (CT) F60 141 (Standard); FASB Statement of Financial Accounting Standard (FAS) 133 527 <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 52 31 <a href="http://www.fasb.org/pdf/fas52.pdf">http://www.fasb.org/pdf/fas52.pdf</a> 2004-08-01 (Standard)
807		I	T	Monetary	usfr-pt	Foreign Operations - Aggregate Exchange Gain/(Loss) ForeignOperationsAggregateExchangeGainLoss The aggregate exchange gain or loss included in determining net income for the period.	FASB Current Text (CT) F60 140 (Standard); FASB Statement of Financial Accounting Standard (FAS) 133 527 f <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 52 30 <a href="http://www.fasb.org/pdf/fas52.pdf">http://www.fasb.org/pdf/fas52.pdf</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
808	D	T	String		usfr-pt	Foreign Operations Note ForeignOperationsNote Disclosures for foreign operations and currency translations often include: (a) foreign earnings reported beyond the amounts received in the United States, (b) a significant rate change that has occurred after the balance sheet date and the effect on the financial statements, and (c) the total exchange gain or loss.	AICPA Accounting Research Bulletin (ARB) 43 12 (Standard); AICPA Accounting Research Bulletin (ARB) 43 5 (Standard); FASB Current Text (CT) F60 142 (Standard); FASB Current Text (CT) F65 102 (Standard)
809	D	I	T Monetary		usfr-pt	Franchise Rights IntangibleAssetsFranchiseRights 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.	FASB Statement of Financial Accounting Standard (FAS) 141 Appendix A <a href="http://www.fasb.org/pdf/fas141.pdf">http://www.fasb.org/pdf/fas141.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 142 <a href="http://www.fasb.org/pdf/fas142.pdf">http://www.fasb.org/pdf/fas142.pdf</a> 2004-08-01 (Standard)
810	D	T	String		usfr-pt	Franchise Rights - Description IntangibleAssetsFranchiseRightsDescription The gross amount of the franchise rights intangible assets	
811	C	I	T Monetary		usfr-fst	Funds Held FundsHeld Insurance contracts can call for funds to be held by the insurance company over the life the contract. These funds may be returned to the policyholder or reinsurer at the end of the contract based upon future loss experience.	
812	D	D	T Monetary		usfr-fst	Furniture and Equipment NonInterestExpenseFurnitureEquipment Amount of equipment expense included in non-interest expense. Include depreciation on furniture and equipment and rental expense.	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
813	D	I	T	Monetary	usfr-pt	Furniture and Fixtures FurnitureFixtures Furniture and fixture required for revenue generating activities normal conduct of a business.	FASB Accounting Principles Board Opinion (APB) 12 (Standard); FASB Current Text (CT) D40 105 (Standard); FASB Statement of Financial Accounting Standard (FAS) 86 11 <a href="http://www.fasb.org/pdf/fas86.pdf">http://www.fasb.org/pdf/fas86.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 93 <a href="http://www.fasb.org/pdf/fas93.pdf">http://www.fasb.org/pdf/fas93.pdf</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 5 2 13a <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 5 2 14 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal</a> 2004-08-01 (Standard); SEC Staff Position (SP) (Standard)
814	D	T	String		usfr-pt	Future Five Years Estimated Total Amortization Expense IntangibleAssetsFutureFiveYearsEstimatedTotalAmortizationExpense The estimated total amortization expense for each of the five succeeding fiscal years for intangible assets subject to amortization	FASB Statement of Financial Accounting Standard (FAS) 142 45 <a href="http://www.fasb.org/pdf/fas142.pdf">http://www.fasb.org/pdf/fas142.pdf</a> 2004-08-01 (Standard)
815	C	I	T	Monetary	usfr-fst	Future Policy Benefits FuturePolicyBenefits Future Policy Benefits represents the company's obligation to pay future policy benefits under the terms of the underlying insurance contracts	
816	C	D	T	Monetary	usfr-pt	Gain/(Loss) from Adjustments to Prior Period Extraordinary Items GainLossAdjustmentsPriorYearExtraordinaryItems Adjustment to a prior year extraordinary item that is recognized in the current year due to new information.	
817	C	D	T	Monetary	usfr-pt	Gain/(Loss) on Disposition of Assets GainLossOnDispositionAssets The gains and losses included in earning resulting from the sale or disposal of assets.	FASB Statement of Financial Accounting Standard (FAS) 144 <a href="http://www.fasb.org/pdf/fas144.pdf">http://www.fasb.org/pdf/fas144.pdf</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
818	C	D	T	Monetary	usfr-pt	Gain/(Loss) on Sale of Business GainLossOnSaleBusiness The gains and losses included in earning resulting from the sale of a business segment.	FASB FASB Financial Accounting Concepts (CON) 6 87 <a href="http://www.fasb.org/pdf/con6.pdf">http://www.fasb.org/pdf/con6.pdf</a> 2004-08-01 (Standard)
819		D	T	Monetary	usfr-pt	Gain/(Loss) on Sale/Retirement of Property, Plant and Equipment GainLossOnRetirementPropertyPlantEquipment The amount of loss recognized as a result of the retirement of any property, plant and equipment.	
820	C	D	T	Monetary	usfr-fst	Gain/(Loss) on Sales of Loans GainLossOnSalesLoans The amount of aggregate gains or losses on sales of loans (including adjustments to record loans held for sale at the lower of cost or market value).	AICPA Industry Audit and Accounting Guide (AAG) BNS 8 30 (Standard)
821	C	D	T	Monetary	usfr-pt	Gain/(Loss) on Settlement of Pension Obligation GainOnSettlementPensionObligation 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.	
822	C	D	T	Monetary	usfr-pt	Gain/(Loss) Related to Litigation Settlement GainLossRelatedLitigationSettlement Costs and recoveries related to the settlement of litigation.	
823	C	D	T	Monetary	usfr-fst	Gains on Sales of Securities, Gross GrossGainOnSalesSecurities The amount of gain on sales of securities, gross.	
824	C	D	T	Monetary	usfr-fst	Gains/(Losses) on Sales of Assets NonInterestIncomeGainsLossesOnSaleAssets Net gains and losses on the sale of assets and the extinguishment of debt	FASB Statement of Financial Accounting Standard (FAS) 140 <a href="http://www.fasb.org/pdf/fas140.pdf">http://www.fasb.org/pdf/fas140.pdf</a> 2004-08-01 (Standard)
825		I		(String)	usfr-fst	<b>Gains/(Losses) on Sales of Assets</b> NonInterestIncomeGainsLossesOnSaleAssetsAbstract The net gain (loss) resulted from sale of assets during an accounting period	
826	C	D	T	Monetary	usfr-fst	Gains/(Losses) on Sales of Credit Card Portfolio NonInterestIncomeGainsLossesOnSaleCreditCardPortfolio The non-interest income for gains on sale of the credit card portfolio.	
827	C	D	T	Monetary	usfr-fst	Gains/(Losses) on Sales of Other Assets NonInterestIncomeGainsLossesOnSaleOtherAssets Report the amount of net gains (losses) on sales and other disposals of assets not required to be reported elsewhere in the income statement. Include net gains (losses) on sales and other disposals of premises and fixed assets; personal property acquired for debts previously contracted (such as automobiles, boats, equipment, and appliances); and coins, art, and other similar assets. Do not include net gains (losses) on sales and other disposals of loans and leases (either directly or through securitization), other real estate owned, securities, and trading assets.	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
828	C	D	T	Monetary	usfr-fst	<p>Gains/(Losses) on Sales of Other Real Estate</p> <p>NonInterestIncomeGainsLossesOnSaleOtherRealEstate</p> <p>Report the amount of net gains (losses) on sales and other disposals of other real estate owned, increases and decreases in the valuation allowance for foreclosed real estate, and write-downs of other real estate owned subsequent to acquisition (or physical possession) charged to expense. Do not include as a loss on other real estate owned any amount charged to the allowance for loan and lease losses at the time of foreclosure (actual or physical possession) for the difference between the carrying value of a loan and the fair value less cost to sell of the foreclosed real estate.</p>	<p>OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II 13 (g)</p> <p><a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 04 14 (d)</p> <p><a href="http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#see">http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#see</a> 2004-08-01 (Standard)</p>
829	C	D	T	Monetary	usfr-fst	<p>Gains/Losses on Disposition of Equity Investees</p> <p>OtherIncomeGainsLossesOnDispositionEquityInvestees</p> <p>Gains or losses on the disposition of equity investees or 50 percent-or-less owned persons that exceed 1 percent of the aggregate of total interest income and other income.</p>	<p>OTS Federal Regulation (FR) 563c-Accounting Requirements 2 II</p> <p><a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 4 13</p> <p><a href="http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#see">http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#see</a> 2004-08-01 (Standard)</p>
830	D	D	T	Monetary	usfr-pt	<p>General and Administrative Expenses</p> <p>GeneralAdministrativeExpenses</p> <p>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.</p>	
831	D	D	T	Monetary	usfr-pt	<p>General and Administrative Expenses - Other</p> <p>OtherGeneralAdministrativeExpenses</p> <p>Miscellaneous general and administrative expenses.</p>	
832		D		(String)	usfr-pt	<p><b>General and Administrative Expenses</b></p> <p>GeneralAdministrativeExpensesAbstract</p> <p>The aggregate amount for all costs incurred related to the general and administrative activities (e.g. accounting, management, etc.) performed during the reporting entity's normal course of business in a specific accounting period; it's one major component of the periodic operating expense presented on the income statement</p>	
833		I		(String)	usfr-pt	<p><b>General Notes</b></p> <p>GeneralNotesAbstract</p> <p>Financial footnote disclosure about the general accounting concepts and policies of the reporting entity (e.g. asset valuation policy, income tax policy, etc.)</p>	
834	D	D	T	Monetary	usfr-pt	<p>General Partner Distributions</p> <p>GeneralPartnerDistributions</p> <p>Distributions from earnings to members of a partnership.</p>	



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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
835		D	T	String	usfr-pt	<p>Going Concern Note</p> <p>GoingConcern</p> <p>If a going concern issue exists (audit report is modified), disclose: (a) pertinent conditions and events giving rise to the assessment of substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time, (b) the possible effects of such conditions and events, (c) management's evaluation of the significance of those conditions and events and any mitigating factors, (d) possible discontinuance of operations, (e) management's plans (including relevant prospective financial information), and (f) information about the recoverability or classification of recorded asset amounts or the amounts or classification of liabilities. If management's plan alleviate the substantial doubt of going concern, disclose the principal conditions and events that initially led to a belief that substantial doubt about the entity's ability to continue as a going concern existed.</p>	<p>AICPA Statement of Auditing Standards (SAS) 59 (Standard); SEC Financial Reporting Release (FRR) 16</p> <p><a href="http://www.fasb.org/pdf/fas16.pdf">http://www.fasb.org/pdf/fas16.pdf</a> 2004-08-01 (Standard)</p>
836	D	I	T	Monetary	usfr-pt	<p>Goodwill</p> <p>IntangibleAssetsGoodwill</p> <p>Amount paid in excess of the value assigned to the identifiable net assets acquired.</p>	<p>FASB Statement of Financial Accounting Standard (FAS) 142 23</p> <p><a href="http://www.fasb.org/pdf/fas142.pdf">http://www.fasb.org/pdf/fas142.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 142</p> <p><a href="http://www.fasb.org/pdf/fas142.pdf">http://www.fasb.org/pdf/fas142.pdf</a> 2004-08-01 (Standard)</p>
837		D	T	String	usfr-pt	<p>Goodwill - Description</p> <p>IntangibleAssetsGoodwillDescription</p> <p>The gross amount of the goodwill intangible assets</p>	
838	D	I	T	Monetary	usfr-pt	<p>Goodwill (Pre-FAS 142)</p> <p>IntangibleAssetsGoodwillGross</p> <p>The net carrying value (costs adjusted for impairment loss) for Goodwill, which can only be recognized during business acquisition when purchase method is used; the recognized amount should equal to the excess value of purchase price over net identifiable assets acquired</p>	
839		D	T	String	usfr-pt	<p>Goodwill and Other Intangibles Assets Policy</p> <p>AccountingPoliciesGoodwillOtherIntangiblesAssets</p> <p>Description of intangible assets (e.g. goodwill, computer software to be sold or leased) and related accounting policies, such as the method of amortization.</p>	<p>SEC Regulation S-X (SX) Rule 5 2 15</p> <p><a href="http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#bal">http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#bal</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 5 2 16</p> <p><a href="http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#bal">http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#bal</a> 2004-08-01 (Standard)</p>
840	D	I	T	Monetary	usfr-pt	<p>Goodwill, Net</p> <p>IntangibleAssetsGoodwillNet</p> <p>The net carrying value (costs adjusted for impairment loss) for Goodwill, which can only be recognized during business acquisition when purchase method is used; the recognized amount should equal to the excess value of purchase price over net identifiable assets acquired</p>	
841	D	I	T	Monetary	usfr-pt	<p>Gross Amortizable Intangible Assets Amount</p> <p>IntangibleAssetsGrossAmortizableIntangibleAssetsAmount</p> <p>The gross carrying amount in total for intangible assets subject to amortization</p>	<p>FASB Statement of Financial Accounting Standard (FAS) 142 45</p> <p><a href="http://www.fasb.org/pdf/fas142.pdf">http://www.fasb.org/pdf/fas142.pdf</a> 2004-08-01 (Standard)</p>

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
842		I	T	String	usfr-pt	Gross Amortizable Intangible Assets Amount - by Major Class IntangibleAssetsGrossAmortizableIntangibleAssetsAmountByMajorClass The gross carrying amount by major intangible asset class for intangible assets subject to amortization	FASB Statement of Financial Accounting Standard (FAS) 142 45 <a href="http://www.fasb.org/pdf/fas142.pdf">http://www.fasb.org/pdf/fas142.pdf</a> 2004-08-01 (Standard)
843	C	D	T	Monetary	usfr-pt	Gross Profit GrossProfit Operating Revenue less Cost of Goods and/or Services Sold.	
844	C	I	T	Monetary	usfr-fst	Guaranteed Interest Contracts GuaranteedInterestContracts The total value for the contracts issued by insurance companies that guarantee contract-holders a stated interest rate as return for their investments	
845			T	Tuple	usfr-pt	<b>Guarantees of Indebtedness to Others [Sequence]</b> LongTermDebtGuaranteesIndebtednessOthers This includes the amount of guarantees, a general description of the types of obligations guaranteed, the amount of exposure, the amounts and bases of any provisions for losses, and the amount charged to expense for any provisions on the guaranteed indebtedness.	AICPA Statement of Position (SOP) 76-3 (Standard); FASB Current Text (CT) C59 113 (Standard); FASB Statement of Financial Accounting Standard (FAS) 5 12 <a href="http://www.fasb.org/pdf/fas5.pdf">http://www.fasb.org/pdf/fas5.pdf</a> 2004-08-01 (Standard); SEC Staff Accounting Bulletins (SAB) Topic 11 J <a href="http://www.sec.gov/inte rps/account/sabcodet11.htm#11j">http://www.sec.gov/inte rps/account/sabcodet11.htm#11j</a> 2004-08-01 (Standard)
846	D	D	T	Monetary	usfr-pt	Guarantees of Indebtedness to Others - Allowance Expense LongTermDebtGuaranteesIndebtednessOthersAllowanceExpense Amount charged to expense for any provisions on the guaranteed indebtedness of others	SEC Staff Accounting Bulletins (SAB) Topic 11 J <a href="http://www.sec.gov/inte rps/account/sabcodet11.htm#11j">http://www.sec.gov/inte rps/account/sabcodet11.htm#11j</a> 2004-08-01 (Standard)
847		I	T	Monetary	usfr-pt	Guarantees of Indebtedness to Others - Amount LongTermDebtGuaranteesIndebtednessOthersAmount Amount of guarantees of indebtedness of others	SEC Staff Accounting Bulletins (SAB) Topic 11 J <a href="http://www.sec.gov/inte rps/account/sabcodet11.htm#11j">http://www.sec.gov/inte rps/account/sabcodet11.htm#11j</a> 2004-08-01 (Standard)
848		D	T	String	usfr-pt	Guarantees of Indebtedness to Others - Exposure LongTermDebtGuaranteesIndebtednessOthersExposure (For SEC registrants) This label includes the amount of exposure at the date of each balance sheet presented, including a discussion of how the participation by other parties and other factors that may reduce exposure have been treated.	SEC Staff Accounting Bulletins (SAB) Topic 11 J <a href="http://www.sec.gov/inte rps/account/sabcodet11.htm#11j">http://www.sec.gov/inte rps/account/sabcodet11.htm#11j</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
849	C	I	T	Monetary	usfr-pt	Guarantees of Indebtedness to Others - Provisions for Losses LongTermDebtGuaranteesIndebtednessOthersAllowanceLosses (For SEC registrants) This label includes the amounts and bases of any provisions for losses charged to expense.	SEC Staff Accounting Bulletins (SAB) Topic 11 J <a href="http://www.sec.gov/inteps/account/sabcodet11.htm#11j">http://www.sec.gov/inteps/account/sabcodet11.htm#11j</a> 2004-08-01 (Standard)
850		I		(String)	usfr-pt	<b>Held to Maturity</b> MarketableSecuritiesHeldMaturityCurrentNoncurrentAbstract The aggregate costs (adjusted for premium/discount amortization/accretion) for all debt securities the reporting entity invested in with the purpose and ability to hold till their maturity dates and earn interest income	
851	D	I	T	Monetary	usfr-pt	Held to Maturity Securities MarketableSecuritiesHeldMaturityCurrentNoncurrent 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.	
852		I		(String)	usfr-fst	<b>Held to Maturity Securities - Amortized Cost</b> HeldMaturitySecuritiesAmortizedCostAbstract The aggregate acquisition costs adjusted for premium amortization (or discount accretion) for all debt securities the reporting entity invested in with the purpose to hold them till their maturity dates and earn interest income	
853	D	I	T	Monetary	usfr-pt	Held to Maturity Securities - Amortized Cost InvestmentsHeldMaturitySecuritiesAmortizedCost Disclose the amortized cost for the held to maturity security.	FASB Current Text (CT) I80 118 (Standard); FASB Statement of Financial Accounting Standard (FAS) 115 19 <a href="http://www.fasb.org/pdf/fas115.pdf">http://www.fasb.org/pdf/fas115.pdf</a> 2004-08-01 (Standard)
854	D	I	T	Monetary	usfr-fst	Held to Maturity Securities - Corporate Debt - Amortized Cost HeldMaturitySecuritiesCorporateDebtSecurities Amortized cost of Corporate debt Securities held to maturity.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 3 6 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
855	D	I	T	Monetary	usfr-fst	Held to Maturity Securities - Corporate Debt - Fair Value HeldMaturityCorporateDebtSecuritiesFairValue The fair market value (quoted market price or estimated fair value) for all corporate debt securities the reporting entity invested in with the purpose to hold them till their maturity dates and earn interest income	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
856	D	I	T	Monetary	usfr-pt	Held to Maturity Securities - Current MarketableSecuritiesCurrentHeldMaturity 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.	FASB Statement of Financial Accounting Standard (FAS) 115 7 <a href="http://www.fasb.org/pdf/fas115.pdf">http://www.fasb.org/pdf/fas115.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 133 <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard)
857		I		(String)	usfr-fst	<b>Held to Maturity Securities - Debt - Amortized Cost</b> HeldMaturityDebtSecuritiesAmortizedCostAbstract The aggregate acquisition costs adjusted for premium amortization (or discount accretion) for all debt securities the reporting entity invested in with the purpose to hold them till their maturity dates and earn interest income	
858	D	I	T	Monetary	usfr-fst	Held to Maturity Securities - Debt - Amortized Cost HeldToMaturitySecuritiesDebtAmortizedCost The aggregate acquisition costs adjusted for premium amortization (or discount accretion) for all debt securities the reporting entity invested in with the purpose to hold them till their maturity dates and earn interest income	
859	D	I	T	Monetary	usfr-fst	Held to Maturity Securities - Debt - Fair Value HeldToMaturitySecuritiesDebtFairValue The aggregate fair market value (quoted market price or estimated fair value) for all debt securities the reporting entity invested in with the purpose to hold them till their maturity dates and earn interest income	
860	D	I	T	Monetary	usfr-fst	Held to Maturity Securities - Debt - Other - Amortized Cost HeldMaturitySecuritiesOtherDebtSecurities Amortized cost of Other debt Securities held to maturity.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 3 6 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
861	D	I	T	Monetary	usfr-fst	Held to Maturity Securities - Debt - Other - Fair Value HeldMaturityOtherDebtSecuritiesFairValue The fair market value (quoted market price or estimated fair value) for other non-major held-to-maturity debt securities (securities the reporting entity invested in with the purpose to hold them till their maturity dates and earn interest income)	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
862	D	I	T	Monetary	usfr-fst	Held to Maturity Securities - Debt Issued by Foreign Governments - Amortized Cost HeldMaturitySecuritiesDebtSecuritiesIssuedByForeignGovernments Amortized cost of Debt Securities issued by Foreign Governments held to maturity.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 3 6 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
863	D	I	T	Monetary	usfr-fst	Held to Maturity Securities - Debt Issued By Foreign Governments - Fair Value HeldMaturityDebtSecuritiesIssuedForeignGovernmentsFairValue The fair market value (quoted market price or estimated fair value) for held-to-maturity debt securities (securities the reporting entity invested in with the purpose to hold them till their maturity dates and earn interest income) issued by foreign governments	
864	D	I	T	Monetary	usfr-fst	Held to Maturity Securities - Encumbered HeldMaturitySecuritiesEncumbered The asset is pledged to another secured party s who has the right by to sell or repledge the collateral.	
865	D	I	T	Monetary	usfr-fst	Held to Maturity Securities - Encumbered - Fair Value HeldMaturityEncumberedFairValue The fair market value (quoted market price or estimated fair value) for all held-to-maturity debt securities (securities the reporting entity invested in with the purpose to hold them till their maturity dates and earn interest income) that are encumbered; i.e. parties other than the reporting entity also have valid claims against such securities	
866	D	I	T	Monetary	usfr-fst	Held to Maturity Securities - Equity - Preferred Stock - Amortized Cost HeldMaturityEquitySecuritiesPreferredStockAmortizedCost The amortized costs (cost adjusted for premium/discount amortization) for preferred stocks acquired by the reporting entity with intention to held to their maturity dates and earn dividends	
867	D	I	T	Monetary	usfr-fst	Held to Maturity Securities - Equity - Preferred Stock - Fair Value HeldMaturityEquitySecuritiesPreferredStockFairValue The aggregate fair market value (quoted market price or estimated fair value) for all debt securities the reporting entity invested in with the purpose to hold them till their maturity dates and earn interest income	
868	D	I	T	Monetary	usfr-pt	Held to Maturity Securities - Fair Value InvestmentsHeldMaturitySecuritiesFairValueHeldMaturitySecurity The fair value amount of the held to maturity security.	FASB Current Text (CT) I80 118 (Standard); FASB Statement of Financial Accounting Standard (FAS) 115 19 <a href="http://www.fasb.org/pdf/fas115.pdf">http://www.fasb.org/pdf/fas115.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 133 534 e <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
869		D	T	String	usfr-fst	<p>Held to Maturity Securities - Maturity Table</p> <p>MaturityInvestmentObligationCategoriesSecuritiesHeldMaturityMaturityTable</p> <p>A summary of amortized cost and market value of securities held to maturity by the following categories due within one year, one through five years, five through ten years, and due after ten years.</p>	
870	D	I	T	Monetary	usfr-fst	<p>Held to Maturity Securities - Mortgage Backed Securities (MBS) - Amortized Cost</p> <p>HeldMaturitySecuritiesMortgageBackedSecurities</p> <p>The amortized cost of all mortgage-backed securities, including mortgage pass-through securities, collateralized mortgage obligations (CMO), real estate mortgage investment conduits (REMICs), CMO and REMIC residuals, and stripped mortgage-backed securities. Exclude the following: (1) securities backed by loans extended under home equity lines, (2) bonds issued by the Federal National Mortgage Association (FNMA) and the Federal Home Loan Mortgage Corporation (FHLMC) that are collateralized by mortgages and mortgage-backed bonds issued by non-US Government issuers, (3) participation certificates issued by the Export-Import Bank and the General Services Administration, and (4) participation certificates issued by a Federal Intermediate Credit Bank.</p>	<p>OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I</p> <p><a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 3 6</p> <p><a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)</p>
871	D	I	T	Monetary	usfr-fst	<p>Held to Maturity Securities - Mortgage Backed Securities (MBS) - Fair Value</p> <p>HeldMaturityMortgageBackedSecuritiesFairValue</p> <p>The aggregate fair market value (quoted market price or estimated fair value) for all held-to-maturity debt securities that are backed by mortgages (loans secured by collaterals); the issuer of such securities will use interest &amp; principal payments received from the mortgage loans to repay the investors</p>	
872	D	I	T	Monetary	usfr-pt	<p>Held to Maturity Securities - Noncurrent</p> <p>MarketableSecuritiesHeldMaturityNoncurrent</p> <p>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.</p>	
873	D	I	T	Monetary	usfr-fst	<p>Held to Maturity Securities - States Within US and Political Subdivisions of States - Amortized Cost</p> <p>HeldMaturitySecuritiesStatesWithinUSPoliticalSubdivisionsStates</p> <p>Amortized cost of investments in States within the US and political subdivisions of the states held to maturity.</p>	<p>OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I</p> <p><a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 3 6</p> <p><a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)</p>
874	D	I	T	Monetary	usfr-fst	<p>Held to Maturity Securities - States Within US and Political Subdivisions of States - Fair Value</p> <p>HeldMaturityStatesWithinUSPoliticalSubdivisionsStatesFairValue</p> <p>The fair market value (quoted market price or estimated fair value) for held-to-maturity debt securities (securities the reporting entity invested in with the purpose to hold them till their maturity dates and earn interest income) issued by US state and local governments</p>	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
875		D	T	String	usfr-pt	Held to Maturity Securities - Type InvestmentsHeldMaturitySecuritiesTypeSecurity Description of the type of security - held to maturity.	FASB Current Text (CT) I80 118 (Standard); FASB Statement of Financial Accounting Standard (FAS) 115 19 <a href="http://www.fasb.org/pdf/fas115.pdf">http://www.fasb.org/pdf/fas115.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 133 534 e <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard)
876	D	I	T	Monetary	usfr-fst	Held to Maturity Securities - Unencumbered HeldMaturitySecuritiesUnencumbered The asset is not pledged in any way or the secured party does not have the right to sell or repledge the collateral.	
877	D	I	T	Monetary	usfr-fst	Held to Maturity Securities - Unencumbered - Fair Value HeldMaturityUnencumberedFairValue The aggregate fair market value (quoted market price or estimated fair value) for all held-to-maturity debt securities where the reporting entity invested in with the purpose to hold them till their maturity dates and earn interest income	
878	C	I	T	Monetary	usfr-pt	Held to Maturity Securities - Unrealized Holding Gain InvestmentsHeldMaturitySecuritiesUnrealizedHoldingGain The gross unrealized holding gains and losses for the held to maturity security.	FASB Current Text (CT) I80 118 (Standard); FASB Statement of Financial Accounting Standard (FAS) 115 19 <a href="http://www.fasb.org/pdf/fas115.pdf">http://www.fasb.org/pdf/fas115.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 133 534 e <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard)
879	D	I	T	Monetary	usfr-fst	Held to Maturity Securities - US Treasury and Other US Government Corporations and Agencies - Amortized Cost HeldMaturitySecuritiesUSTreasuryOtherUSGovernmentCorporationsAgencies Amortized cost of investments in US Treasury and other U.S. government corporations and agencies held to maturity.	OTS Federal Regulation (FR) 563c- Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 3 6 <a href="http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#cost</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
880	D	I	T	Monetary	usfr-fst	<p>Held to Maturity Securities - US Treasury and Other US Government Corporations and Agencies - Fair Value</p> <p>HeldMaturityUSTreasuryOtherUSGovernmentCorporationsAgenciesFairValue</p> <p>The fair market value (quoted market price or estimated fair value) for held-to-maturity debt securities (securities the reporting entity invested in with the purpose to hold them till their maturity dates and earn interest income) that are not encumbered; i.e. parties other than the reporting entity have no valid claims against such securities</p>	
881			T	Tuple	usfr-pt	<p><b>Held to Maturity Securities Detail [Sequence]</b></p> <p>InvestmentsHeldMaturitySecurities</p> <p>Includes a description of the type of security, the fair value amount, gross unrealized holding gains and losses, and the amortized cost for held to maturity securities.</p>	<p>FASB Current Text (CT) I80 118 (Standard); FASB Statement of Financial Accounting Standard (FAS) 115 19 <a href="http://www.fasb.org/pdf/fas115.pdf">http://www.fasb.org/pdf/fas115.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 133 534 e <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard)</p>
882		D	T	String	usfr-pt	<p>Illegal Acts Note</p> <p>IllegalActsNote</p> <p>Illegal Acts</p>	
883	D	I	T	Monetary	usfr-pt	<p>Impairment Loss on Assets Held and Used</p> <p>ImpairmentDisposalLongLivedAssetsImpairmentLossOnAssetsHeldUsed</p> <p>Amount of the impairment loss on long lived assets</p>	<p>FASB Statement of Financial Accounting Standard (FAS) 144 26 <a href="http://www.fasb.org/pdf/fas144.pdf">http://www.fasb.org/pdf/fas144.pdf</a> 2004-08-01 (Standard)</p>
884	D	D	T	Monetary	usfr-pt	<p>Impairment of Goodwill</p> <p>ImpairmentGoodwill</p> <p>Costs resulting from the write down of goodwill due to the difference between the carrying value and the fair market value.</p>	<p>FASB Accounting Principles Board Opinion (APB) 17 30 (Standard); FASB Statement of Financial Accounting Standard (FAS) 142 <a href="http://www.fasb.org/pdf/fas142.pdf">http://www.fasb.org/pdf/fas142.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 142 47 <a href="http://www.fasb.org/pdf/fas142.pdf">http://www.fasb.org/pdf/fas142.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 144 <a href="http://www.fasb.org/pdf/fas144.pdf">http://www.fasb.org/pdf/fas144.pdf</a> 2004-08-01 (Standard)</p>



ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
885	D	D	T	Monetary	usfr-pt	Impairment of Intangible Assets ImpairmentIntangibleAssets The aggregate amount for the intangible assets write-downs due to impairment in value as revealed in required management evaluation; the carrying value of such intangible assets (may be with or without finite useful life) should then be reduced to their lower fair value.	
886	D	D	T	Monetary	usfr-pt	Impairment of Intangible Assets (Excluding Goodwill) ImpairmentLongLivedAssetsCertainIntangibles 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.	FASB Statement of Financial Accounting Standard (FAS) 121 <a href="http://www.fasb.org/pdf/fas121.pdf">http://www.fasb.org/pdf/fas121.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 142 <a href="http://www.fasb.org/pdf/fas142.pdf">http://www.fasb.org/pdf/fas142.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 144 <a href="http://www.fasb.org/pdf/fas144.pdf">http://www.fasb.org/pdf/fas144.pdf</a> 2004-08-01 (Standard)
887		D		(String)	usfr-pt	<b>Impairment of Intangible Assets</b> ImpairmentIntangibleAssetsAbstract The aggregate amount for the intangible assets write-downs due to impairment in value as revealed in required management evaluation; the carrying value of such intangible assets (may be with or without finite useful life) should then be reduced to their lower fair value.	
888		D	T	String	usfr-pt	Impairment of Long Lived Assets Policy AccountingPoliciesImpairmentLongLivedAssets Description of policies for Impairment of Long Lived Assets.	FASB Statement of Financial Accounting Standard (FAS) 144 <a href="http://www.fasb.org/pdf/fas144.pdf">http://www.fasb.org/pdf/fas144.pdf</a> 2004-08-01 (Standard); AICPA Industry Audit and Accounting Guide (AAG) BNS 11 (Standard)
889		D	T	Monetary	usfr-pt	Impairment of Long-Lived Assets Held for Disposal ImpairmentLongLivedAssetsHeldDisposal	
890	D	D	T	Monetary	usfr-pt	Impairment of Long-Lived Assets Held for Use ImpairmentAssetsHeldSale The aggregate write-downs for all long-lived assets held for use (including those held for disposal by means other than sale) recognized due to impairment in value as revealed in required management evaluation; it equals to the difference between the non-recoverable carrying value of such assets and the lower fair value	
891	D		I	T Monetary	usfr-pt	Impairment or Disposal of Long Lived Assets - Carrying Amount of Impaired Assets to be Disposed ImpairmentDisposalLongLivedAssetsCarryingAmountImpairedAssetsDisposed The carrying amount of impaired assets to be disposed of.	FASB Statement of Financial Accounting Standard (FAS) 144 47 <a href="http://www.fasb.org/pdf/fas144.pdf">http://www.fasb.org/pdf/fas144.pdf</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
892		D	T	String	usfr-pt	Impairment or Disposal of Long Lived Assets - Description of Impaired Assets to be Disposed ImpairmentDisposalLongLivedAssetsDescriptionImpairedAssetsDisposed A description of the impaired assets to be disposed of, including the business segment affected	FASB Current Text (CT) 108 138 (Standard); FASB Statement of Financial Accounting Standard (FAS) 121 19 <a href="http://www.fasb.org/pdf/fas121.pdf">http://www.fasb.org/pdf/fas121.pdf</a> 2004-08-01 (Standard)
893	D	D	T	Monetary	usfr-pt	Impairment or Disposal of Long Lived Assets - Loss from Write Down of Assets to be Disposed ImpairmentDisposalLongLivedAssetsLossWriteDownAssetsDisposed Loss recognized as a result of the initial and subsequent write-down of long-lived asset's (disposal group's) carrying amount to fair value (less cost to sell).	FASB Statement of Financial Accounting Standard (FAS) 144 47 <a href="http://www.fasb.org/pdf/fas144.pdf">http://www.fasb.org/pdf/fas144.pdf</a> 2004-08-01 (Standard)
894	D	I	T	Monetary	usfr-pt	Impairment or Disposal of Long Lived Assets - Original Impairment Loss - Assets to be Disposed ImpairmentDisposalLongLivedAssetsOriginalImpairmentLossAssetsBeDisposed The amount of loss resulting from the impairment of assets to be disposed of	FASB Current Text (CT) 108 138 (Standard); FASB Statement of Financial Accounting Standard (FAS) 121 19 <a href="http://www.fasb.org/pdf/fas121.pdf">http://www.fasb.org/pdf/fas121.pdf</a> 2004-08-01 (Standard)
895		I	T	String	usfr-pt	Impairment or Disposal of Long Lived Assets Note ImpairmentOrDisposalLongLivedAssetsNote Impairment or disposal of long lived assets are categorized by whether the assets are to be held and used or to be disposed of. For long lived assets to be held and used, disclosures often include a description of the impaired long-lived asset and facts and circumstances leading to the impairment, amount of the impairment loss and where located in the income statement, method(s) for determining fair value, and the segment in which the impaired long-lived asset is reported. For a long-lived asset classified as held and used as of and after the balance sheet date, the following is often included: a description of the circumstances leading to the expected disposal, the expected manner and timing of that disposal, and the carrying amount(s) of the major classes of assets and liabilities related to the disposal. For long lived assets and disposal groups to be disposed of, disclosures often include a description of the circumstances leading to the expected disposal, the expected manner and timing of that disposal, carrying amount(s) of the major classes of assets and liabilities included as part of a disposal group, gain and loss recognized (as a result of write-down of long-lived asset's carrying amount to fair value, subsequent increase in fair value, and sale of a long-lived asset), the caption in the income statement that includes the gain or loss, and the segment in which the long-lived asset is reported. If a company decides not to sell a long-lived asset previously classified as held for sale, and the asset is reclassified as held and used, include the facts and circumstances leading to the decision, and its effect on the results of operations.	FASB Statement of Financial Accounting Standard (FAS) 144 <a href="http://www.fasb.org/pdf/fas144.pdf">http://www.fasb.org/pdf/fas144.pdf</a> 2004-08-01 (Standard)
896	C	D	T	Monetary	usfr-pt	Income Before Cumulative Effect of Change in Accounting Principle IncomeBeforeCumulativeEffectChangeAccountingPrinciple Income before cumulative effect of change in accounting principle.	
897		D	T	Decimal	usfr-pt	Income Before Cumulative Effect of Change in Accounting Principle Per Diluted Share IncomeBeforeCumulativeEffectChangeAccountingPrinciplePerDilutedShare Income Before Cumulative Effect of Change in Accounting Principle per Diluted Share	
898		D	T	Decimal	usfr-pt	Income Before Cumulative Effect of Change in Accounting Principle Per Outstanding Share IncomeBeforeCumulativeEffectChangeAccountingPrinciplePerOutstandingShare Income Before Cumulative Effect of Change in Accounting Principle per Outstanding Share	
899	C	D	T	Monetary	usfr-pt	Income Before Extraordinary Items and Cumulative Effect of Change in Accounting Principle IncomeBeforeExtraordinaryItemsCumulativeEffectChangeAccountingPrinciple Income before Extraordinary Items and Cumulative Effect of Change in Accounting Principle.	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
900		D	T	Decimal	usfr-pt	Income Before Extraordinary Items and Cumulative Effect of Change in Accounting Principle Per Diluted Share IncomeBeforeExtraordinaryItemsCumulativeEffectChangeAccountingPrinciplePerDilutedShare Income Before Extraordinary Items and Cumulative Effect of Change in Accounting Principle per Diluted Share	
901		D	T	Decimal	usfr-pt	Income Before Extraordinary Items and Cumulative Effect of Change in Accounting Principle Per Outstanding Share IncomeBeforeExtraordinaryItemsCumulativeEffectChangeAccountingPrinciplePerOutstandingShare Income Before Extraordinary Items and Cumulative Effect of Change in Accounting Principle per Outstanding Share	
902		D	T	Monetary	usfr-pt	Income Before Income Taxes - Domestic IncomeBeforeIncomeTaxesDomestic The portion of Income before Income Taxes per book earned from domestic operations	
903		D	T	Monetary	usfr-pt	Income Before Income Taxes - Foreign IncomeBeforeIncomeTaxesForeign The portion of Income before Income Taxes per book earned from foreign operations	
904		D	T	String	usfr-fst	Income Recognition on Nonaccrual Loans Policy AccountingPoliciesIncomeRecognitionOnNonaccrualLoans The policy for recognizing interest income on Nonaccrual Loans, including how cash receipts are recognized.	
905		D		String	usfr-pt	Income Statement IncomeExpensesAbstract 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.	FASB FASB Financial Accounting Concepts (CON) 6 <a href="http://www.fasb.org/pdf/con6.pdf">http://www.fasb.org/pdf/con6.pdf</a> 2004-08-01 (Standard)
906		D		(String)	usfr-pt	<b>Income Statement Related Notes</b> IncomeStatementRelatedNotesAbstract The footnote disclosures related to Income Statement items/transactions, e.g. reconciliation between basic EPS and diluted EPS	
907		D	T	Monetary	usfr-pt	Income Tax at Federal Statutory Rate IncomeTaxFederalStatutoryRate The income tax calculated by applying federal statutory tax rates to the reporting entity's income before income tax	
908		D	T	String	usfr-pt	Income Taxes - Effective Income Tax Rate Reconciliation IncomeTaxesEffectiveIncomeTaxRateReconciliation Disclose the effective income tax rate reconciliation for the reconciliation of statutory rates to effective rates.	AICPA Statement of Position (SOP) 94-6 (Standard); FASB Statement of Financial Accounting Standard (FAS) 5 <a href="http://www.fasb.org/pdf/fas5.pdf">http://www.fasb.org/pdf/fas5.pdf</a> 2004-08-01 (Standard)
909		D	T	String	usfr-pt	Income Taxes - Expiration Dates of Operating Losses/Tax Credit Carryforwards IncomeTaxesExpirationDatesOperatingLossesTaxCreditCarryforwards The expiration dates of operating losses and tax credit carryforwards for tax purposes.	FASB Current Text (CT) I27 147 (Standard); FASB Statement of Financial Accounting Standard (FAS) 109 48 <a href="http://www.fasb.org/pdf/fas109.pdf">http://www.fasb.org/pdf/fas109.pdf</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
910		D	T	String	usfr-pt	Income Taxes - Income Tax Expense/(Benefit) Reconciliation IncomeTaxesIncomeTaxExpenseBenefitReconciliation The reconciliation of the income tax expense attributed to continuing operations to the amount of income tax expense that would result if the domestic federal statutory tax rates is applied to income from continuing operations.	FASB Current Text (CT) I27 146 (Standard); FASB Statement of Financial Accounting Standard (FAS) 109 47 <a href="http://www.fasb.org/pdf/fas109.pdf">http://www.fasb.org/pdf/fas109.pdf</a> 2004-08-01 (Standard)
911		D	T	String	usfr-pt	Income Taxes - Investment Tax Credit IncomeTaxesInvestmentTaxCredit Disclosures include the method(s) of accounting for investment credit, the amounts of investment credit used in determining income tax expense, and amounts of unused investment credit.	FASB Accounting Principles Board Opinion (APB) 2 (Standard); FASB Accounting Principles Board Opinion (APB) 4 (Standard); FASB Accounting Principles Board Opinion (APB) 4 11 (Standard); FASB Current Text (CT) I27 229 (Standard); FASB Current Text (CT) I27 230 (Standard); FASB Statement of Financial Accounting Standard (FAS) 109 <a href="http://www.fasb.org/pdf/fas109.pdf">http://www.fasb.org/pdf/fas109.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 109 288 b <a href="http://www.fasb.org/pdf/fas109.pdf">http://www.fasb.org/pdf/fas109.pdf</a> 2004-08-01 (Standard)
912		D	T	Monetary	usfr-pt	Income Taxes - Net Change in Tax Valuation Allowance IncomeTaxesNetChangeTaxValuationAllowance The amount of net change in the tax valuation allowance.	FASB Current Text (CT) I27 142 (Standard); FASB Statement of Financial Accounting Standard (FAS) 109 43 <a href="http://www.fasb.org/pdf/fas109.pdf">http://www.fasb.org/pdf/fas109.pdf</a> 2004-08-01 (Standard)
913		D	T	String	usfr-pt	Income Taxes - Operating Losses and Tax Credit Carryforwards - Description IncomeTaxesOperatingLossesTaxCreditCarryforwards Description of the operating losses and tax credit carryforwards for tax purposes.	FASB Current Text (CT) I27 147 (Standard); FASB Statement of Financial Accounting Standard (FAS) 109 48 <a href="http://www.fasb.org/pdf/fas109.pdf">http://www.fasb.org/pdf/fas109.pdf</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
914		D	T	String	usfr-pt	<p>Income Taxes Note</p> <p>IncomeTaxesNote</p> <p>Income taxes' components usually include tax accruals, net deferred tax liability or asset, valuation allowance, and income tax expense. For net deferred tax liability or assets recognized in the balance sheet, disclosures include: the total of all deferred tax liabilities, the total of all deferred tax assets, and the total valuation allowance recognized for deferred tax assets. Other disclosures often include 1) the valuation allowance net change for the year, 2) the amount of income tax expense or benefit allocated to continuing operations, discontinued operations, extraordinary items, the cumulative effect of accounting changes, prior period adjustments, gains and losses included in comprehensive income but excluded from net income, and capital transactions for each year for which those items are presented, 3) the components of income tax expense attributable to continuing operations (e.g. current tax expense or benefit, deferred tax expense, benefits of operating loss carryforward, investment tax credits), 4) types of temporary differences that resulted in deferred tax asset or liability, 5) reconciliation of income tax expense between continuing operations and domestic federal statutory tax rates (public companies only. Private companies only disclose significant reconciling items), 6) expiration dates of loss and tax credit carryforwards and 7) for SEC only, federal, foreign and other income taxes should be stated separately for each major component (current and deferred). For an entity that is part of a group that files a consolidated tax return, disclose the method by which the consolidated amount of current and deferred tax expense is allocated to members of the group and the nature and effect of any changes in that method. Whenever a deferred tax liability is not recognized disclose: (a) a description of the types and amount of temporary differences for which a deferred tax liability has not been recognized and the types of events that would cause those temporary differences to become taxable, (b) the amount of the unrecognized deferred tax liability for temporary differences related to investments in foreign subsidiaries and foreign corporate joint ventures, and (c) the amount of the unrecognized deferred tax liability for temporary differences other than foreign investments. For public enterprises not subject to income taxes disclose that fact and the net difference between the tax bases and the reported amounts of the enterprise's assets and liabilities. For an entity that is part of a group that files a consolidated tax return, disclose the method by which the consolidated amount of current and deferred tax expense is allocated to members of the group and the nature and effect of any changes in that method.</p>	<p>AICPA Statement of Position (SOP) 94-6 (Standard); FASB Current Text (CT) 127 140 (Standard); FASB Current Text (CT) 127 141 (Standard); FASB Current Text (CT) 127 142 (Standard); FASB Current Text (CT) 127 143 (Standard); FASB Current Text (CT) 127 144 (Standard); FASB Current Text (CT) 127 146 (Standard); FASB Current Text (CT) 127 147 (Standard); FASB Current Text (CT) 127 148 (Standard); FASB Emerging Issues Taskforce (EITF) 93-16 (Standard); FASB Statement of Financial Accounting Standard (FAS) 109</p> <p><a href="http://www.fasb.org/pdf/fas109.pdf">http://www.fasb.org/pdf/fas109.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 5</p> <p><a href="http://www.fasb.org/pdf/fas5.pdf">http://www.fasb.org/pdf/fas5.pdf</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 4 8 h 1 I</p> <p><a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#general">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#general</a> 2004-08-01 (Standard)</p>
915		D	T	Monetary	usfr-pt	<p>Income Taxes Paid</p> <p>IncomeTaxesPaid</p> <p>If the indirect method is used, amounts of income taxes paid during the period shall be provided in related disclosures.</p>	<p>FASB Statement of Financial Accounting Standard (FAS) 95 29</p> <p><a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)</p>
916	C	I	T	Monetary	usfr-pt	<p>Income Taxes Payable</p> <p>IncomeTaxesPayable</p> <p>Unpaid obligation of all income taxes.</p>	<p>FASB Statement of Financial Accounting Standard (FAS) 109</p> <p><a href="http://www.fasb.org/pdf/fas109.pdf">http://www.fasb.org/pdf/fas109.pdf</a> 2004-08-01 (Standard)</p>

## Elements by label Report

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
917		D	T	String	usfr-pt	Income Taxes Policy AccountingPoliciesIncomeTaxes Description of entity's income tax policy.	FASB Statement of Financial Accounting Standard (FAS) 109 <a href="http://www.fasb.org/pdf/fas109.pdf">http://www.fasb.org/pdf/fas109.pdf</a> 2004-08-01 (Standard)
918	D	I	T	Monetary	usfr-pt	Income Taxes Receivable, Net IncomeTaxesReceivableNet Amounts due from taxing authorities related to the payment of income taxes, net of uncollectible amounts	
919	C	D	T	Monetary	usfr-pt	Income/(Loss) During Phase Out Period IncomeLossDuringPhaseOutPeriod Gross income(loss) from disposing of a business segment that has been discontinued at year-end or will be discontinued shortly after year end.	
920	C	D	T	Monetary	usfr-pt	Income/(Loss) from Continuing Operations IncomeLossContinuingOperations Revenues and expenses after tax arising from the ongoing operations of the business.	
921	C	D	T	Monetary	usfr-pt	Income/(Loss) from Continuing Operations Before Income Taxes IncomeLossContinuingOperationsBeforeIncomeTaxes Sum of operating profit and non-operating income(Expense).	
922		D	T	Decimal	usfr-pt	Income/(Loss) from Continuing Operations Per Diluted Share IncomeLossContinuingOperationsPerDilutedShare Income(Loss) from Continuing Operations per Diluted Share.	
923		D	T	Decimal	usfr-pt	Income/(Loss) from Continuing Operations Per Outstanding Share IncomeLossContinuingOperationsPerOutstandingShare Income(Loss) from Continuing Operations per Outstanding Share.	

## Elements by label Report

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
924	C	D	T	Monetary	usfr-pt	Income/(Loss) from Discontinued Operations IncomeLossDiscontinuedOperations Income(Loss) of a business segment that has been discontinued at year-end or will be discontinued shortly after year end.	FASB Statement of Financial Accounting Standard (FAS) 144 43 <a href="http://www.fasb.org/pdf/fas144.pdf">http://www.fasb.org/pdf/fas144.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 144 47 <a href="http://www.fasb.org/pdf/fas144.pdf">http://www.fasb.org/pdf/fas144.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 144 41 <a href="http://www.fasb.org/pdf/fas144.pdf">http://www.fasb.org/pdf/fas144.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 144 42 <a href="http://www.fasb.org/pdf/fas144.pdf">http://www.fasb.org/pdf/fas144.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 144 44 <a href="http://www.fasb.org/pdf/fas144.pdf">http://www.fasb.org/pdf/fas144.pdf</a> 2004-08-01 (Standard)
925		D	T	Decimal	usfr-pt	Income/(Loss) from Discontinued Operations Per Diluted Share IncomeLossDispositionDiscontinuedOperationsPerDilutedShare Income(Loss) from Disposition of Discontinued Operations per Diluted Share.	
926		D	T	Decimal	usfr-pt	Income/(Loss) from Discontinued Operations Per Outstanding Share IncomeLossDispositionDiscontinuedOperationsPerOutstandingShare Income(Loss) from Disposition of Discontinued Operations per Outstanding Share.	
927		D		(String)	usfr-pt	<b>Income/(Loss) from Discontinued Operations, Net of Tax</b> IncomeLossDiscontinuedOperationsNetTaxEffectAbstract The aggregate amount for income (loss) earned by held-for-sale components of the reporting entity and gain (loss) from the components disposed of during an accounting period, net of the allocated income tax effects	
928	C	D	T	Monetary	usfr-pt	Income/(Loss) from Discontinued Operations, Net of Tax Effect IncomeLossDiscontinuedOperationsNetTaxEffect Income(Loss), net of tax, of a business segment that has been discontinued at year-end or will be discontinued shortly after year end.	FASB Accounting Principles Board Opinion (APB) 30 (Standard)
929	C	D	T	Monetary	usfr-pt	Income/(Loss) from Disposition of Discontinued Operations IncomeLossDispositionDiscontinuedOperations Income(Loss) from disposing of a business segment that has been discontinued at year-end or will be discontinued shortly after year end.	
930		D		(String)	usfr-pt	<b>Income/(Loss) from Disposition of Discontinued Operations, Net of Tax Effect</b> IncomeLossDispositionDiscontinuedOperationsAbstract The aggregate amount for income (loss) earned by held-for-sale components of the reporting entity and gain (loss) from the components disposed of during an accounting period, net of the allocated income tax effects	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
931	C	D	T	Monetary	usfr-pt	Income/(Loss) from Equity Investments EarningsLossesEquityInvestments The aggregate income earned from investments in equity securities; include dividends income and/or reporting entity's share of investee's earned income adjusted for dividends distributed during an accounting period if reporting entity has significant influence (ownership > 20%) over investee and equity method is used to account for such investment	
932		D	T	Decimal	usfr-pt	Income/(Loss) from Extraordinary Items, Net of Tax Effect, Per Diluted Share IncomeLossExtraordinaryItemsNetTaxEffectPerDilutedShare Income(Loss) from Extraordinary Items, net of tax effect, per Diluted Share.	
933		D	T	Decimal	usfr-pt	Income/(Loss) from Extraordinary Items, Net of Tax Effect, Per Outstanding Share IncomeLossExtraordinaryItemsNetTaxEffectPerOutstandingShare Income(Loss) from Extraordinary Items, net of tax effect, per Outstanding Share.	
934	C	D	T	Monetary	usfr-pt	Increase in Equity Due to Shares Issued by Subsidiary IncreaseEquityDueSharesIssuedBySubsidiary Total value of shares issued by a subsidiary.	
935	C	D	T	Monetary	usfr-pt	Increase in Equity Due to Shares Remaining to be Issued in Acquisition IncreaseEquityDueSharesRemainingBelssuedAcquisition Total value of shares remaining to be issued by an entity in an acquisition.	
936		D	T	Monetary	usfr-pt	Increase/(Decrease) in Accounts Payable ChangesAccountsPayable The net change in the beginning and end of period Accounts Payable balances.	
937		D	T	Monetary	usfr-pt	Increase/(Decrease) in Accounts Payable - Related Parties ChangesAccountsPayableRelatedParties The net change in obligations (arisen from credit transactions on account) owed to parties associated with the reporting entity (where one party can exercise ownership control or significant influence over another) during an accounting period	
938		D	T	Monetary	usfr-pt	Increase/(Decrease) in Accounts Payable and Accrued Expenses ChangeAccountsPayableAccruedExpenses The net change in the beginning and end of period Accounts Payable and Accrued Expenses balances.	FASB Statement of Financial Accounting Standard (FAS) 95 28 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
939		D		(String)	usfr-pt	<b>Increase/(Decrease) in Accounts Payable and Accrued Expenses</b> ChangeAccountsPayableAccruedExpensesAbstract The net change in aggregate amount for reporting entity's obligations owed (to suppliers, service providers etc.) on open account (Accounts Payable) and expenses already incurred but not yet paid by the end of an accounting period (Accrued Expenses) during an accounting period	
940		D	T	Monetary	usfr-pt	Increase/(Decrease) in Accounts Receivable - Related Parties ChangesRelatedPartyAccountsReceivable The net change in receivables arising from transactions with parties associated with the reporting entity.	
941		D	T	Monetary	usfr-fst	Increase/(Decrease) in Accounts Receivable from Securitization IncreaseDecreaseAccountsReceivableSecuritization The amount of change in accounts receivable securitization.	
942		D	T	Monetary	usfr-pt	Increase/(Decrease) in Accrued Expenses ChangesAccruedExpenses The net change in the beginning and end of period Accrued Expenses balances.	
943		D	T	Monetary	usfr-fst	Increase/(Decrease) in Accrued Interest Income Receivable ChangeInterestReceivable The net change in the beginning and end of period of Accrued Interest Income balances.	



ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
944		D	T	Monetary	usfr-fst	Increase/(Decrease) in Accrued Investment Income IncreaseDecreaseAccruedInvestmentIncome The net change in income earned from investment but not yet received during an accounting period	
945		D	T	Monetary	usfr-pt	Increase/(Decrease) in Accumulated Comprehensive Income AccumulatedComprehensiveIncomeChanges The net change in the cumulative amount for comprehensive income other than net income (loss) during an accounting period; including net changes in foreign currency translation adjustment, in unrealized holding gains (losses) on securities adjusted for any reclassified realized gains (losses), and in minimum pension liability.	
946		D	T	Monetary	usfr-pt	Increase/(Decrease) in Accumulated Comprehensive Income, Tax Effect ChangeAccumulatedComprehensiveIncomeTaxEffect The tax effect of the change in cumulative amount of all the Comprehensive Income accounts.	FASB Statement of Financial Accounting Standard (FAS) 130 <a href="http://www.fasb.org/pdf/fas130.pdf">http://www.fasb.org/pdf/fas130.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 133 <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard)
947		D	T	Monetary	usfr-pt	Increase/(Decrease) in Additional Minimum Pension Liability, Net of Tax Effect ChangeAdditionalMinimumPensionLiabilityNetTaxEffect 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.	
948		D	T	Monetary	usfr-pt	Increase/(Decrease) in Additional Minimum Pension Liability, Tax Effect ChangeAdditionalMinimumPensionLiabilityTaxEffect 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.	
949	C	D	T	Monetary	usfr-pt	Increase/(Decrease) in Additional Paid in Capital AdditionalPaidCapitalChanges The net change in the total additional paid-in capital during an accounting period; may resulted from stock issuance/retirement, treasury stock transaction, exercise of stock options, etc.	
950		D		(String)	usfr-pt	<b>Increase/(Decrease) in Additional Paid in Capital</b> AdditionalPaidCapitalChangesAbstract The net change in the total additional paid-in capital during an accounting period; may resulted from stock issuance/retirement, treasury stock transaction, exercise of stock options, etc.	
951		D		(String)	usfr-pt	<b>Increase/(Decrease) in Additional Paid in Capital</b> ChangesAdditionalPaidCapitalAbstract The net change in the total additional paid-in capital during an accounting period; may resulted from stock issuance/retirement, treasury stock transaction, exercise of stock options, etc.	
952		D	T	Monetary	usfr-fst	Increase/(Decrease) in Amounts Due From Affiliates ChangesAmountsDuefromAffiliatesCurrentNoncurrent The net change in receivables to be collected from affiliates; i.e. the entities that are controlling, under the control of, or within the same control group as the reporting entity by means of direct or indirect ownership	
953		D	T	Monetary	usfr-pt	Increase/(Decrease) in Amounts Due From Affiliates - Current IncreaseDecreaseInAmountsDueFromAffiliatesCurrent The net change in current receivables (due within one year or one operating cycle) to be collected from an entity that is controlling, under the control of, or within the same control group as the reporting entity by means of direct or indirect ownership	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
954		D	T	Monetary	usfr-fst	Increase/(Decrease) in Amounts Due From Officers/Stockholders IncreaseDecreaseInAmountsDueFromOfficersStockholders The net change in receivables to be collected from reporting entity's executives and owners during an accounting period	
955		D	T	Monetary	usfr-pt	Increase/(Decrease) in Amounts Due From Officers/Stockholders - Current IncreaseDecreaseInAmountsDueFromOfficersStockholdersCurrent The net change in current receivables (due within one year or one operating cycle) to be collected from reporting entity's executives and owners during an accounting period	
956		D	T	Monetary	usfr-fst	Increase/(Decrease) in Amounts Due From Other Related Parties ChangesAmountsDuefromOtherRelatedPartiesCurrentNoncurrent The net change in aggregate amount for receivables to be collected from related parties other than affiliates or officers/stockholders (e.g. owner's immediate families or employee pension trusts)	
957		D	T	Monetary	usfr-pt	Increase/(Decrease) in Amounts Due From Other Related Parties - Current ChangesAmountsDuefromOtherRelatedPartiesCurrent The net change in aggregate amount for current receivables (due within one year or one operating cycle) to be collected from related parties other than affiliates or officers/stockholders (e.g. owner's immediate families or employee pension trusts)	
958		D		(String)	usfr-pt	<b><i>Increase/(Decrease) in Amounts Due from Related Parties</i></b> ChangesRelatedPartyReceivablesAbstract The net change in aggregate amount for receivables (include both current & non-current portions) to be collected from related parties where one party can exercise control or significant influence over another party (including affiliates, owners/officers and their immediate families, pension trusts, etc.)	
959		D	T	Monetary	usfr-fst	Increase/(Decrease) in Amounts Due From Related Parties ChangesRelatedPartyReceivablesCurrentNoncurrent The net change in the aggregate amount of receivables to be collected from all related parties where one party can exercise control or significant influence over another party; including affiliates, owners/officers and their immediate families, pension trusts, etc	
960		D	T	Monetary	usfr-pt	Increase/(Decrease) in Amounts Due From Related Parties - Current ChangesRelatedPartyReceivables The net change in amounts due from parties associated with the reporting entity.	
961		D	T	Monetary	usfr-fst	Increase/(Decrease) in Amounts Due To Affiliates ChangesAmountsDuetoAffiliatesCurrentNoncurrent The net change in total obligations owed to affiliates; i.e. the entities that are controlling, under the control of, or within the same control group as the reporting entity by means of direct or indirect ownership	
962		D	T	Monetary	usfr-pt	Increase/(Decrease) in Amounts Due To Affiliates - Current ChangesAmountsDuetoAffiliatesCurrent The net change in current obligations (due within one year or one operating cycle) owed to an entity that is controlling, under the control of, or within the same control group as the reporting entity by means of direct or indirect ownership	
963		D	T	Monetary	usfr-fst	Increase/(Decrease) in Amounts Due To Officers/Stockholders ChangesAmountsDuetoOfficersStockholdersCurrentNoncurrent The net change in total obligations owed to reporting entity's executives and owners during an accounting period	
964		D	T	Monetary	usfr-pt	Increase/(Decrease) in Amounts Due To Officers/Stockholders - Current IncreaseDecreaseInAmountsDueToOfficersStockholdersCurrent The net change in current obligations (due within one year or one operating cycle) owed to reporting entity's executives and owners during an accounting period	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
965		D	T	Monetary	usfr-fst	Increase/(Decrease) in Amounts Due To Other Related Parties ChangesAmountsDuetoOtherRelatedPartiesCurrentNoncurrent The net change in total obligations owed to related parties other than affiliates or officers/stockholders (e.g. owner's immediate families or employee pension trusts)	
966		D	T	Monetary	usfr-pt	Increase/(Decrease) in Amounts Due To Other Related Parties - Current ChangesAmountsDuetoOtherRelatedPartiesCurrent The net change in aggregate amount for current obligations (due within one year or one operating cycle) owed to related parties other than affiliates or officers/stockholders (e.g. owner's immediate families or employee pension trusts)	
967		D	T	Monetary	usfr-fst	Increase/(Decrease) in Amounts Due To Related Parties ChangesAmountsDuetoRelatedPartiesCurrentNoncurrent The net change in total obligations owed to all related parties where one party can exercise control or significant influence over another party; including affiliates, owners/officers and their immediate families, pension trusts, etc	
968		D	T	Monetary	usfr-pt	Increase/(Decrease) in Amounts Due To Related Parties - Current ChangesAmountsDuetoRelatedPartiesCurrent The net change in aggregate amount for current obligations (due within one year or one operating cycle) owed to all related parties where one party can exercise control or significant influence over another party (including affiliates, owners/officers and their immediate families, pension trusts, etc.)	
969		I		(String)	usfr-pt	<b>Increase/(Decrease) in Amounts Due To Related Parties</b> IncreaseDecreaseInAmountsDueToRelatedPartiesCurrentAbstract The net change in aggregate amount for current obligations (due within one year or one operating cycle) owed to all related parties where one party can exercise control or significant influence over another party (including affiliates, owners/officers and their immediate families, pension trusts, etc.)	
970		D	T	Monetary	usfr-pt	Increase/(Decrease) in Bank Overdrafts, Net ChangeBankOverdraftsNet The net change in the beginning and end of period Bank Overdraft balances.	AICPA AICPA Technical Practice Aids (TPA) 1300 (Standard)
971		D	T	Monetary	usfr-pt	Increase/(Decrease) in Cash and Cash Equivalents NetIncreaseDecreaseCashCashEquivalents The net change between the beginning and ending balance of cash and cash equivalents	
972		D	T	Monetary	usfr-fst	Increase/(Decrease) in Cash Collateral for Borrowed Securities CollateralBorrowedSecuritiesCashChangesBalances The change, in the cash collateral for borrowed securities recorded on the balance sheet, is needed to adjust net income in order to arrive at net cash flows provided by (used in) operations.	FASB Statement of Financial Accounting Standard (FAS) 95 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
973		D		(String)	usfr-pt	<b>Increase/(Decrease) in Common Stock</b> ChangesCommonStockAbstract The net change in the aggregate value (including both legal value and additional paid-in value) of common stocks during an accounting period; may be resulted from new issuance, retirement, exercise of stock options, etc.	
974		D		(String)	usfr-pt	<b>Increase/(Decrease) in Common Stock - Shares</b> ChangesCommonStockNumberSharesAbstract The net change in the aggregate share number of common stocks during an accounting period; may be resulted from new issuance, retirement, exercise of stock options, etc.	
975		D		(String)	usfr-pt	<b>Increase/(Decrease) in Common Stock - Value (Excluding Additional Paid in Capital)</b> ChangesCommonStockParValueAbstract The net change in the aggregate legal value (par value, stated value or issuance value in case of non-par non-stated-value stock) of common stocks during an accounting period; may be resulted from new issuance, retirement, exercise of stock options, etc.	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
976	D	T	Monetary		usfr-pt	Increase/(Decrease) in Cumulative Translation Adjustment, Net of Tax Effect ChangeCumulativeTranslationAdjustmentNetTaxEffect 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	
977	D	T	Monetary		usfr-pt	Increase/(Decrease) in Cumulative Translation Adjustment, Tax Effect ChangeCumulativeTranslationAdjustmentTaxEffect 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.	
978	D		(String)		usfr-pt	<b>Increase/(Decrease) in Debt</b> NetChangeDebtAbstract The net change in aggregate amount for reporting entity's obligations during an accounting period (include both short-term and long-term obligations)	
979	D	T	Monetary		usfr-pt	Increase/(Decrease) in Debt, Net NetChangeDebt Net value of all repayments and proceeds of borrowings.	FASB Statement of Financial Accounting Standard (FAS) 95 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
980	D	T	Monetary		usfr-fst	Increase/(Decrease) in Deferred Acquisition Costs (DAC) IncreaseDecreaseDeferredAcquisitionCosts The net change in DAC during an accounting period, i.e., the capitalized costs incurred during the insurance policy acquisition process; such costs should be amortized over the life of the policy	
981	D		(String)		usfr-fst	<b>Increase/(Decrease) in Deferred Acquisition Costs (DAC)</b> IncreaseDecreaseDeferredAcquisitionCostsAbstract The net change in DAC during an accounting period, i.e., the capitalized costs incurred during the insurance policy acquisition process; such costs should be amortized over the life of the policy	
982	D	T	Monetary		usfr-pt	Increase/(Decrease) in Deferred Hedging Gain/(Loss), Net of Tax Effect ChangeDeferredHedgingGainLossNetTaxEffect 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.	
983	D	T	Monetary		usfr-pt	Increase/(Decrease) in Deferred Hedging Gain/(Loss), Tax Effect ChangeDeferredHedgingGainLossTaxEffect 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.	
984	D	T	Monetary		usfr-fst	Increase/(Decrease) in Deferred Policy Acquisition Costs DeferredPolicyAcquisitionCostsChangesBalances The change, in the deferred policy acquisition costs recorded on the balance sheet, is needed to adjust net income in order to arrive at net cash flows provided by (used in) operations.	
985	D	T	Monetary		usfr-pt	Increase/(Decrease) in Deferred Revenue DeferredRevenue The net change in the beginning and end of period deferred revenue balances.	FASB Statement of Financial Accounting Standard (FAS) 95 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
986	D	T	Monetary		usfr-fst	Increase/(Decrease) in Deposits NetChangeDeposits The net change in the beginning and end of period of Deposits balances.	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
987		D	T	Monetary	usfr-fst	Increase/(Decrease) in Deposits (Excluding Deposits Purchased or Sold) IncreaseDecreaseDeposits Increase/Decrease in deposit balances (excluding deposits purchased/sold)	
988		D	T	Monetary	usfr-pt	Increase/(Decrease) in Deposits Outstanding ChangesDeposits The net change in the beginning and end of period Deposits balances.	
989		I		(String)	usfr-fst	<b>Increase/(Decrease) in Deposits</b> NetChangeDepositsAbstract The net change in the total fund value in all deposit accounts during an accounting period; may include demand accounts, savings accounts, etc.	
990		D	T	Monetary	usfr-pt	Increase/(Decrease) in Employee Related Liabilities ChangeEmployeeRelatedLiabilities The net change in the beginning and end of period Employee Related Liabilities balances.	FASB Statement of Financial Accounting Standard (FAS) 95 28 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
991		D	T	Monetary	usfr-pt	Increase/(Decrease) in Environmental Liabilities ChangeEnvironmentalLiabilities The net change in total estimated obligations recorded for probable future loss attributable to environmental contamination issues during an accounting period	
992		D		(String)	usfr-pt	<b>Increase/(Decrease) in Environmental Liabilities</b> ChangeEnvironmentalLiabilitiesAbstract The net change in total estimated obligations recorded for probable future loss attributable to environmental contamination issues during an accounting period	
993		D	T	Monetary	usfr-pt	Increase/(Decrease) in Equity NetChangeEquity The net change in stockowner's equity during an accounting period, may be resulted from net changes in contributed capital, retained earnings and accumulated other comprehensive income	
994		D		(String)	usfr-pt	<b>Increase/(Decrease) in Equity</b> NetChangeEquityAbstract The net change in stockowner's equity during an accounting period, may be resulted from net changes in contributed capital, retained earnings and accumulated other comprehensive income	
995	C	D	T	Monetary	usfr-fst	Increase/(Decrease) in Fair Value of Unhedged Derivative Transactions UnhedgedDerivativeTransactionsFairValueChangesBalances The unrealized gain/loss of derivative activity that is recorded in the income statement	FASB Statement of Financial Accounting Standard (FAS) 133 <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard)
996		D	T	Monetary	usfr-fst	Increase/(Decrease) in Federal Funds Purchased NetChangeFederalFundsPurchased Net change in beginning and ending balances of Federal Funds Purchased	
997		I		(String)	usfr-fst	<b>Increase/(Decrease) in Federal Funds Purchased and Securities Sold Under Agreements to Repurchase</b> NetChangeFederalFundsPurchasedSecuritiesSoldUnderAgreementsRepurchaseAbstract The net change in federal funds purchased (the immediately-available funds purchased from other banks who have excess balance in federal reserve account; such funds are usually purchased on overnight basis) and securities sold under agreements to repurchase during an accounting period; both are short-term borrowings to the reporting entity	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
998		D	T	Monetary	usfr-fst	Increase/(Decrease) in Federal Funds Purchased and Securities Sold Under Agreements to Repurchase, Net NetChangeFederalFundsPurchasedSecuritiesSoldUnderAgreementsRepurchase Net change in beginning and ending balances of Federal Funds Purchased and Securities Sold Under Agreements to Repurchase	
999		D	T	Monetary	usfr-fst	Increase/(Decrease) in Federal Funds Sold NetChangeFederalFundsSold Net change in beginning and ending balances of Federal Funds Sold	
1000		I		(String)	usfr-fst	<b>Increase/(Decrease) in Federal Funds Sold and Securities Purchased Under Agreements to Resell</b> NetChangeFederalFundsSoldSecuritiesPurchasedUnderAgreementsResellAbstract The net change in federal funds sold (the excess balance in federal reserve account sold to other financial institutions for interests) and securities purchased under agreements to resell during an accounting period	
1001		D	T	Monetary	usfr-fst	Increase/(Decrease) in Federal Funds Sold and Securities Purchased Under Agreements to Resell, Net NetChangeFederalFundsSoldSecuritiesPurchasedUnderAgreementsResell Net change in beginning and ending balances of Federal Funds Sold and Securities Purchased Under Agreements to Resell	
1002		D	T	Monetary	usfr-fst	Increase/(Decrease) in Federal Home Loan Bank Stock IncreaseDecreaseInFederalHomeLoanBankStock The net change in the value (cost) of Federal Home Loan Bank stocks held by the reporting entity	
1003		D		(String)	usfr-fst	<b>Increase/(Decrease) in Federal Home Loan Bank Stock</b> IncreaseDecreaseInFederalHomeLoanBankStockAbstract The net change in the value (cost) of Federal Home Loan Bank stocks held by the reporting entity	
1004		D	T	Monetary	usfr-pt	Increase/(Decrease) in Finance Receivables IncreaseFinanceReceivables The net change in the beginning and end of period finance receivables balances.	FASB Statement of Financial Accounting Standard (FAS) 95 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1005		D	T	Monetary	usfr-fst	Increase/(Decrease) in Future Policy Benefit Reserves FuturePolicyBenefitReservesChangesBalances The change in the future policy benefit reserve balance on the balance sheet	
1006		D	T	Monetary	usfr-pt	Increase/(Decrease) in Income Taxes Payable ChangeIncomeTaxesPayable The net change in the beginning and end of period Income Taxes Payable balances.	FASB Statement of Financial Accounting Standard (FAS) 95 28 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1007		D	T	Monetary	usfr-fst	Increase/(Decrease) in Insurance Reserves, Net IncreaseDecreaseInsuranceReservesNet The net change in the reserves for future losses and loss adjustments due to unsettled claims	
1008		D		(String)	usfr-fst	<b>Increase/(Decrease) in Insurance Reserves, Net</b> IncreaseDecreaseInsuranceReservesNetAbstract The net change in the reserves provided by insurance companies for future losses and loss adjustments due to unsettled claims	
1009		D		(String)	usfr-fst	<b>Increase/(Decrease) in Interest and Dividends Receivable</b> IncreaseDecreaseInterestDividendsReceivableAbstract Net change in Interest and Dividends Receivable during an accounting period	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1010		D	T	Monetary	usfr-fst	Increase/(Decrease) in Interest and Dividends Receivable NetChangeInterestDividendsReceivable Net change in beginning and ending balances of Interest and Dividends receivable.	
1011		D	T	Monetary	usfr-fst	Increase/(Decrease) in Interest Bearing Deposits in Banks NetChangeInterestBearingDepositsBanks The net change in the beginning and ending balances of Interest Bearing Deposits in Bank balances.	
1012		D	T	Monetary	usfr-pt	Increase/(Decrease) in Interest Payable, Net ChangeInterestPayableNet The net change in the beginning and end of period Interest Payable balance.	
1013		D	T	Monetary	usfr-pt	Increase/(Decrease) in Inventories ChangeInventories The net change in the beginning and end of period Inventories balances.	FASB Statement of Financial Accounting Standard (FAS) 95 28 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1014		D	T	Monetary	usfr-fst	Increase/(Decrease) in Liability for Checks Issued NetChangeLiabilityChecksIssued These amounts represent checks issued to acquire mortgage loans which have not cleared for payment. These balances fluctuate with the size of the mortgage pipeline, increasing in lower interest rate scenarios and seasonally while decreasing during a time when loan origination volume is down.	
1015		D	T	Monetary	usfr-fst	Increase/(Decrease) in Loans and Leases NetChangeLoansLeases The net change in the beginning and end of period of loan and lease balances.	
1016		D	T	Monetary	usfr-fst	Increase/(Decrease) in Loans and Leases - Other OtherChangesLoansLeasesNet Other changes, net, in the loan and lease balances not previously defined.	
1017		I		(String)	usfr-fst	<b>Increase/(Decrease) in Loans and Leases</b> NetChangeLoansLeasesAbstract The net change in investment in loans and direct-financing leases and/or sales-type leases during an accounting period	
1018		D		(String)	usfr-fst	<b>Increase/(Decrease) in Loans Held for Sale</b> ChangesOriginationSalesAcquisitionsLoansHeldSaleAbstract	
1019		D	T	Monetary	usfr-fst	Increase/(Decrease) in Loans Held for Sale NetChangeLoansHeldSale The net change in the beginning and end of period of Loans Held for Sale balances.	FASB Statement of Financial Accounting Standard (FAS) 102 <a href="http://www.fasb.org/pdf/fas102.pdf">http://www.fasb.org/pdf/fas102.pdf</a> 2004-08-01 (Standard)
1020		D	T	Monetary	usfr-pt	Increase/(Decrease) in Long Term Debt and Capital Securities NetChangeLongTermDebtCapitalSecurities The net change in economic resources obtained through long-term financing, include net changes in Long Term Debt (e.g. 10-year corporate bond) and Capital Securities (e.g. common stocks) during an accounting period; such changes may be resulted from new issuance, repurchase/retirement, etc.	
1021		D		(String)	usfr-pt	<b>Increase/(Decrease) in Long Term Debt and Capital Securities</b> NetChangeLongTermDebtCapitalSecuritiesAbstract The net change in economic resources obtained through long-term financing, include net changes in Long Term Debt (e.g. 10-year corporate bond) and Capital Securities (e.g. common stocks) during an accounting period; such changes may be resulted from new issuance, repurchase/retirement, etc.	
1022		D	T	Monetary	usfr-pt	Increase/(Decrease) in Minority Interest in a Subsidiary MinorityInterestSubsidiaryChangesBalances The net change in the beginning and end of period Minority Interest in a subsidiary's net assets balance.	AICPA Accounting Research Bulletin (ARB) 51 (Standard)



ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1023		I		(String)	usfr-fst	<b><i>Increase/(Decrease) in Mortgage Servicing Rights (MSR)</i></b> ChangeMortgageServicingRightsAbstract The net change in capitalized mortgage servicing rights (rights to service mortgage loans, e.g. rights of billing, collecting payment for a fee) possessed by the reporting entity	
1024	D	T	Monetary		usfr-fst	<b><i>Increase/(Decrease) in Mortgage Servicing Rights (MSR), Net</i></b> ChangeMortgageServicingRights Change in Mortgage Servicing Rights	
1025	D	T	Monetary		usfr-fst	<b><i>Increase/(Decrease) in Notes Payable - Related Parties</i></b> ChangesNotesPayableRelatedPartiesCurrentNoncurrent The net change in the notes (written promise to pay) payable to related parties where one party can exercise control or significant influence over another party (including affiliates, owners/officers and their immediate families, pension trusts, etc.)	
1026	D	T	Monetary		usfr-pt	<b><i>Increase/(Decrease) in Notes Payable - Related Parties - Current</i></b> ChangesNotesPayableRelatedPartiesCurrent The net change in the current portion (due within one year or one operating cycle) of notes (written promise to pay) payable to related parties where one party can exercise control or significant influence over another party (including affiliates, owners/officers and their immediate families, pension trusts, etc.)	
1027	D	T	Monetary		usfr-fst	<b><i>Increase/(Decrease) in Notes Receivable - Related Parties</i></b> ChangesRelatedPartyNotesReceivableCurrentNoncurrent The net change in the notes (written promise to pay) payable to related parties where one party can exercise control or significant influence over another party (including affiliates, owners/officers and their immediate families, pension trusts, etc.)	
1028	D	T	Monetary		usfr-pt	<b><i>Increase/(Decrease) in Notes Receivable - Related Parties - Current</i></b> ChangesRelatedPartyNotesReceivable The net change in the amounts owed by Related Parties as evidenced by a written promise to pay.	
1029	D	T	Monetary		usfr-pt	<b><i>Increase/(Decrease) in Operating Assets</i></b> ChangeCurrentAssets Changes In Assets	
1030	D	T	Monetary		usfr-pt	<b><i>Increase/(Decrease) in Operating Assets and Liabilities</i></b> ChangeOperatingAssetsLiabilities The description and net change of each operating assets and liabilities from the beginning to the end of the period.	FASB Statement of Financial Accounting Standard (FAS) 95 28 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1031	D		(String)		usfr-pt	<b><i>Increase/(Decrease) in Operating Assets and Liabilities</i></b> ChangeOperatingAssetsLiabilitiesAbstract The net change in reporting entity's working capital (current assets minus current liabilities) during an accounting period	
1032	D		(String)		usfr-pt	<b><i>Increase/(Decrease) in Operating Assets</i></b> ChangeCurrentAssetsAbstract The net change in total assets used for operating activities (e.g. manufacturing/purchasing goods for sale, providing services...) during an accounting period	
1033	D	T	Monetary		usfr-pt	<b><i>Increase/(Decrease) in Operating Liabilities</i></b> ChangeCurrentLiabilities Changes in Liabilities	
1034	D		(String)		usfr-pt	<b><i>Increase/(Decrease) in Operating Liabilities</i></b> ChangeCurrentLiabilitiesAbstract The net change in total obligations arisen from operating activities (e.g. manufacturing/purchasing goods for sale, providing services...) during an accounting period	



ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1035		D		(String)	usfr-pt	<b>Increase/(Decrease) in Other Accumulated Comprehensive Income</b> ChangesAccumulatedComprehensiveIncomeAbstract The net change in the cumulative amount for comprehensive income other than net income (loss) during an accounting period; including net changes in foreign currency translation adjustment, in unrealized holding gains (losses) on securities adjusted for any reclassified realized gains (losses), and in minimum pension liability.	FASB Statement of Financial Accounting Standard (FAS) 130 <a href="http://www.fasb.org/pdf/fas130.pdf">http://www.fasb.org/pdf/fas130.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 133 <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard)
1036		D	T	Monetary	usfr-pt	Increase/(Decrease) in Other Accumulated Comprehensive Income, Net of Tax Effect ChangeOtherAccumulatedComprehensiveIncomeNetTaxEffect The change in cumulative amount of all the Other Comprehensive Income accounts not otherwise defined, net of tax effects.	FASB Statement of Financial Accounting Standard (FAS) 130 <a href="http://www.fasb.org/pdf/fas130.pdf">http://www.fasb.org/pdf/fas130.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 133 <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard)
1037		D	T	Monetary	usfr-pt	Increase/(Decrease) in Other Accumulated Comprehensive Income, Tax Effect ChangeOtherAccumulatedComprehensiveIncomeTaxEffect Tax effect of the change in cumulative amount of all the Other Comprehensive Income accounts not otherwise defined.	
1038		D	T	Monetary	usfr-fst	Increase/(Decrease) in Other Borrowings NetChangeOtherBorrowings The net amount of cash flows from other borrowings not previously defined	
1039		D	T	Monetary	usfr-pt	Increase/(Decrease) in Other Current Assets ChangeOtherCurrentAssets The net change in the beginning and end of period Other Current Assets balances.	FASB Statement of Financial Accounting Standard (FAS) 95 28 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1040		D	T	Monetary	usfr-pt	Increase/(Decrease) in Other Current Liabilities ChangeOtherCurrentLiabilities The net change in the beginning and end of period Other Current Liabilities balances.	FASB Statement of Financial Accounting Standard (FAS) 95 28 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1041		D	T	Monetary	usfr-pt	Increase/(Decrease) in Other Equity OtherEquityChangesBalances The proceeds from other equity issuances.	FASB Statement of Financial Accounting Standard (FAS) 95 19 a <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1042		D	T	Monetary	usfr-fst	Increase/(Decrease) in Other Policyholder Funds OtherPolicyholderFundsChanesBalances The change, in other policyholder funds recorded on the balance sheet, is needed to adjust net income in order to arrive at net cash flows provided by (used in) operations.	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1043		D		(String)	usfr-pt	<b>Increase/(Decrease) in Preferred Stock</b> ChangesPreferredStockAbstract The net change in the aggregate value (including both legal value and additional paid-in value) of preferred stocks during an accounting period; may be resulted from new issuance, repurchase, conversion of convertible preferred stocks, etc.	
1044		D		(String)	usfr-pt	<b>Increase/(Decrease) in Preferred Stock - Shares</b> ChangesPreferredStockNumberSharesAbstract The net change in the aggregate share number of preferred stocks during an accounting period; may be resulted from new issuance, repurchase, conversion of convertible preferred stocks, etc.	
1045		D		(String)	usfr-pt	<b>Increase/(Decrease) in Preferred Stock - Value (Excluding Additional Paid in Capital)</b> ChangesPreferredStockParValueAbstract The net change in the aggregate legal value of preferred stocks during an accounting period; may be resulted from new issuance, repurchase, conversion of convertible preferred stocks, etc.	
1046		D	T	Monetary	usfr-fst	Increase/(Decrease) in Premiums Receivable PremiumsReceivableChangesBalances The change in the premium receivable balance on the balance sheet	
1047		D	T	Monetary	usfr-pt	Increase/(Decrease) in Prepaid Pension Costs ChangePrepaidPensionCosts The net change in the beginning and end of period Prepaid Pension costs.	
1048		D	T	Monetary	usfr-fst	Increase/(Decrease) in Prepaid Reinsurance Premiums PrepaidReinsurancePremiumsChangesBalances The change, in prepaid reinsurance premiums recorded on the balance sheet, is needed to adjust net income in order to arrive at net cash flows provided by (used in) operations.	
1049		D		(String)	usfr-pt	<b>Increase/(Decrease) in Provision for Restructuring</b> IncreaseDecreaseInProvisionForRestructuringReservesAbstract	
1050		D	T	Monetary	usfr-pt	Increase/(Decrease) in Provision for Restructuring IncreaseDecreaseInProvisionForRestructuringChanges	
1051		D	T	Monetary	usfr-pt	Increase/(Decrease) in Receivables ChangeReceivables The net change in the beginning and end of period Receivables balances.	FASB Statement of Financial Accounting Standard (FAS) 95 28 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1052		D	T	Monetary	usfr-fst	Increase/(Decrease) in Reinsurance Recoverable ReinsuranceRecoverablesChangesBalances The change, in reinsurance recoverable recorded on the balance sheet, is needed to adjust net income in order to arrive at net cash flows provided by (used in) operations.	
1053		D	T	Monetary	usfr-pt	Increase/(Decrease) in Reserve for Business Exit Costs BusinessExitCostsChangesBalances 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.	
1054		D	T	Monetary	usfr-fst	Increase/(Decrease) in Reserve for Commissions, Expenses and Taxes ReserveCommissionsExpensesTaxesChangesBalances The change, in the reserve for commissions, expenses & taxes recorded on the balance sheet, is needed to adjust net income in order to arrive at net cash flows provided by (used in) operations.	FASB Statement of Financial Accounting Standard (FAS) 95 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1055		D		(String)	usfr-pt	<b><i>Increase/(Decrease) in Retained Earnings</i></b> ChangesRetainedEarningsAbstract The net change in Retained Earnings (the reporting entity's cumulative earnings net of dividends and other adjustments) during an accounting period; may be resulted from periodic net income (loss), dividends distribution, treasury stock transaction, error corrections, etc.	
1056	C	D	T	Monetary	usfr-pt	<b><i>Increase/(Decrease) in Retained Earnings</i></b> RetainedEarningsChanges The net change in Retained Earnings (the reporting entity's cumulative earnings net of dividends and other adjustments) during an accounting period; may be resulted from periodic net income (loss), dividends distribution, treasury stock transaction, error corrections, etc.	
1057		D		(String)	usfr-pt	<b><i>Increase/(Decrease) in Retained Earnings</i></b> RetainedEarningsChangesAbstract The net change in Retained Earnings (the reporting entity's cumulative earnings net of dividends and other adjustments) during an accounting period; may be resulted from periodic net income (loss), dividends distribution, treasury stock transaction, error corrections, etc.	
1058		D	T	Monetary	usfr-fst	<b><i>Increase/(Decrease) in Securities Purchased Under Agreements to Resell</i></b> NetChangeSecuritiesPurchasedUnderAgreementsResell Net change in beginning and ending balances of Securities Purchased Under Agreements to Resell	
1059		D	T	Monetary	usfr-fst	<b><i>Increase/(Decrease) in Securities Sold Under Agreements to Repurchase</i></b> NetChangeSecuritiesSoldUnderAgreementsRepurchase Net change in beginning and ending balances of Securities Sold Under Agreements to Repurchase	
1060		D	T	Monetary	usfr-pt	<b><i>Increase/(Decrease) in Short Term Borrowings</i></b> ChangeShortTermBorrowings The net change in reporting entity's short-term borrowings (due within one year or one operating cycle) during an accounting period	
1061		D		(String)	usfr-pt	<b><i>Increase/(Decrease) in Short Term Borrowings</i></b> ChangeShortTermBorrowingsAbstract The net change in reporting entity's short-term borrowings (due within one year or one operating cycle) during an accounting period	
1062		D		(String)	usfr-pt	<b><i>Increase/(Decrease) in Short Term Investments, Net</i></b> ChangeShortTermInvestmentsAbstract The net change in reporting entity's short-term investments (with expected holding periods shorter than one year or one operating cycle) during an accounting period; may include investments in trading debt/equity securities, hold-to-maturity debt securities and/or available-for-sale debt/equity securities	
1063		D	T	Monetary	usfr-fst	<b><i>Increase/(Decrease) in the Loss and Loss Adjustment Expense Reserve</i></b> LossLossAdjustmentExpenseReservesChangesBalances The change, in the liability for loss & loss adjustment expense recorded on the balance sheet, is needed to adjust net income in order to arrive at net cash flows provided by (used in) operations.	
1064		D		(String)	usfr-pt	<b><i>Increase/(Decrease) in Total Stockholders' Equity</i></b> ChangesStockholderEquityAbstract The net change in stockowner's equity during an accounting period, may be resulted from net changes in contributed capital, retained earnings and accumulated other comprehensive income	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1065		D	T	Monetary	usfr-fst	Increase/(Decrease) in Trading Account Securities NetChangeTradingAccountSecurities The net change in the beginning and end of period Trading Account Securities balances.	FASB Statement of Financial Accounting Standard (FAS) 102 <a href="http://www.fasb.org/pdf/fas102.pdf">http://www.fasb.org/pdf/fas102.pdf</a> 2004-08-01 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 III <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
1066		D	T	Monetary	usfr-fst	Increase/(Decrease) in Trading Securities IncreaseDecreaseInTradingSecurities The net change in aggregate amount for trading securities which are held by the reporting entity with intention for resale in the near future	
1067		D		(String)	usfr-pt	<b>Increase/(Decrease) in Treasury Stock</b> ChangesTreasuryStockAbstract The net change in treasury stocks during an accounting period, include net changes in both value and shares, may be resulted from reacquisition, resale and/or retirement	
1068		D		(String)	usfr-pt	<b>Increase/(Decrease) in Treasury Stock - Shares</b> ChangesTreasuryStockNumberSharesAbstract The net change in the aggregate share number of treasury stocks (common shares repurchased by the reporting entity) during an accounting period resulted from treasury stock reacquisition, resale, and/or retirement	
1069		D	T	Shares	usfr-pt	Increase/(Decrease) in Treasury Stock - Shares TreasuryStockNumberSharesChanges The net change in the aggregate share number of treasury stocks (common shares repurchased by the reporting entity) during an accounting period resulted from treasury stock reacquisition, resale, and/or retirement	
1070		D		(String)	usfr-pt	<b>Increase/(Decrease) in Treasury Stock - Shares</b> TreasuryStockNumberSharesChangesAbstract The net change in the aggregate share number of treasury stocks (common shares repurchased by the reporting entity) during an accounting period resulted from treasury stock reacquisition, resale, and/or retirement	
1071		D		(String)	usfr-pt	<b>Increase/(Decrease) in Treasury Stock - Value</b> ChangesTreasuryStockValueAbstract The net change in the aggregate value of treasury stocks (common shares repurchased by the reporting entity) during an accounting period resulted from treasury stock reacquisition, resale, and/or retirement	
1072	D	D	T	Monetary	usfr-pt	Increase/(Decrease) in Treasury Stock - Value TreasuryStockValueChanges The net change in the aggregate value of treasury stocks (common shares repurchased by the reporting entity) during an accounting period resulted from treasury stock reacquisition, resale, and/or retirement	
1073		D	T	Monetary	usfr-fst	Increase/(Decrease) in Undisbursed Loan Funds NetChangeUndisbursedLoanFunds Net proceed flow of Net Change in Undisbursed Loan Funds	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1074		D	T	Monetary	usfr-pt	Increase/(Decrease) in Unrealized Gain/(Loss) on Marketable Securities, Net of Tax Effect ChangeUnrealizedGainLossOnMarketableSecuritiesNetTaxEffect 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.	
1075		D	T	Monetary	usfr-pt	Increase/(Decrease) in Unrealized Gain/(Loss) on Marketable Securities, Tax Effect ChangeUnrealizedGainLossOnMarketableSecuritiesTaxEffect 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'.	
1076		D	T	Monetary	usfr-pt	Increase/(Decrease) in Unrealized Gains/(Losses) on Available for Sale Securities, Net of Tax Effect ChangeUnrealizedGainsLossesOnAvailableSaleSecuritiesNetTaxEffect 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'.	
1077		D	T	Monetary	usfr-pt	Increase/(Decrease) in Unrealized Gains/(Losses) on Available for Sale Securities, Tax Effect ChangeUnrealizedGainsLossesOnAvailableSaleSecuritiesTaxEffect 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'.	
1078		D	T	Monetary	usfr-fst	Increase/(Decrease) in Value of Business Acquired (VOBA) IncreaseDecreaseValueBusinessAcquired	
1079		D		(String)	usfr-fst	<b>Increase/(Decrease) in Value of Business Acquired (VOBA)</b> IncreaseDecreaseValueBusinessAcquiredAbstract The net change in VOBA (included in deferred policy acquisition costs) resulted from acquisition during an accounting period	
1080	D	D	T	Monetary	usfr-fst	Incurred Claim and Claim Adjustment Expenses Related to Current Year IncurredClaimClaimAdjustmentExpensesRelatedCurrent Incurred Claim and Claim Adjustment Expenses Related to Current Year Encompasses All Claim and Claim Adjustment Expenses Related to Claims That Occurred During the Current Year.	
1081	D	D	T	Monetary	usfr-fst	Incurred Claim and Claim Adjustment Expenses Related to Prior Years IncurredClaimClaimAdjustmentExpensesRelatedPrior Incurred Claim and Claim Adjustment Expenses Related to Prior Years Encompasses All Claim and Claim Adjustment Expenses Associated With Claims That Occurred in Prior Years.	
1082	D	D	T	Monetary	usfr-fst	Incurred Claim Expenses IncurredClaimExpenses Total Incurred Claim Expenses For Both Current and Prior Years	
1083		D		(String)	usfr-fst	<b>Incurred Claim Expenses</b> IncurredClaimExpensesAbstract The amount of expenses incurred associated with claims	
1084	D		I	T Monetary	usfr-pt	Indefinite-Lived - Contractual Rights IntangibleAssetsIndefiniteLivedContractualRights 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 which is deemed to have an indefinite beneficial life.	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1085	D	I	T	Monetary	usfr-pt	Indefinite-Lived - Franchise Rights IntangibleAssetsIndefiniteLivedFranchiseRights 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 which has an indefinite period of benefit.	
1086	D	I	T	Monetary	usfr-pt	Indefinite-Lived - License Agreements IntangibleAssetsIndefiniteLivedLicenses Legal premission to doing a particular thing, exercising a certain privilege, or pursuing a particular business or occupation and which is deemed to have an indefinite beneficial life.	
1087	D	I	T	Monetary	usfr-pt	Indefinite-Lived - Other IntangibleAssetsIndefiniteLivedOther Intangible assets with an indefinite beneficial life not otherwise defined.	
1088	D	I	T	Monetary	usfr-pt	Indefinite-Lived - Trade Names IntangibleAssetsIndefiniteLivedTradeNames Business name that may or may not be trademarked with an indefinite beneficial life.	FASB Statement of Financial Accounting Standard (FAS) 141 Appendix A <a href="http://www.fasb.org/pdf/fas141.pdf">http://www.fasb.org/pdf/fas141.pdf</a> 2004-08-01 (Standard)
1089	D	I	T	Monetary	usfr-pt	Indefinite-Lived - Trade Secrets IntangibleAssetsIndefiniteLivedTradeSecrets 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 and which is deemed to have an indefinite beneficial life.	
1090	D	I	T	Monetary	usfr-pt	Indefinite-Lived - Trademarks IntangibleAssetsIndefiniteLivedTrademarks Business name, symbol or other device or style that is trademarked and has an indefinite beneficial life.	
1091	D	I	T	Monetary	usfr-pt	Indefinite-Lived (Excluding Goodwill) IntangibleAssetsIndefiniteLivedExcludingGoodwill The aggregate carrying value adjusted for impairment loss for the all the intangible assets (long-lived assets without physical forms) with unlimited benefit period except for Goodwill; the costs for such intangibles are not subject to amortization	
1092		I		(String)	usfr-pt	<b>Indefinite-Lived (Excluding Goodwill)</b> IntangibleAssetsIndefiniteLivedExcludingGoodwillAbstract The aggregate carrying value adjusted for impairment loss for the all the intangible assets (long-lived assets without physical forms) with unlimited benefit period except for Goodwill; the costs for such intangibles are not subject to amortization	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1093		D	T	String	usfr-pt	<p>Indirect Method of Operating Results Note</p> <p>IndirectMethodOperatingResultsNote</p> <p>If the direct method of reporting cash flows is used, the reconciliation of net income to net cash flows from operating activities that would have been reported had the indirect method been used. Also include information about all investing and financing activities that affect recognized assets or liabilities but do not result in cash receipts or payments. This label may also include disclosure of cash flows from investing activities, the gross cash flows from purchases, sales, and maturities of available-for-sale securities and separately for held-to-maturity securities. Cash flows from purchases, sales, and maturities of trading securities shall be classified as cash flows from operating activities and may be reported net.</p>	<p>FASB Current Text (CT) C25 128 (Standard); FASB Current Text (CT) C25 134 (Standard); FASB Current Text (CT) I80 117 (Standard); FASB Statement of Financial Accounting Standard (FAS) 115 18</p> <p><a href="http://www.fasb.org/pdf/fas115.pdf">http://www.fasb.org/pdf/fas115.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 117 30 f</p> <p><a href="http://www.fasb.org/pdf/fas117.pdf">http://www.fasb.org/pdf/fas117.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 95 30</p> <p><a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 95 32</p> <p><a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)</p>
1094	D	D	T	Monetary	usfr-pt	<p>In-Process Research and Development</p> <p>InProcessResearchDevelopment</p> <p>The aggregate amount for the portion of purchase price allocated to technologies acquired through business combinations, which neither reached technological feasibility nor have future use ; such costs should be expensed right away</p>	
1095		D	T	String	usfr-pt	<p>Insurance Assessments Note</p> <p>InsuranceAssessmentsNote</p> <p>If the liability recorded for insurance assessments has been discounted, disclose: (a) the undiscounted amounts of the liability, (b) any related asset for premium tax offsets or policy surcharges, and (c) the discount rate used. If the liability recorded for insurance assessments has not been discounted, disclose: (a) the amount of the liability, (b) any related asset for premium tax offsets or policy surcharges, (c) the periods over which the assessments are expected to be paid, and (d) the period over which the recorded premium tax offsets or policy surcharges are expected to be realized.</p>	AICPA Statement of Position (SOP) 97-3 27 (Standard)
1096	D	D	T	Monetary	usfr-fst	<p>Insurance Commissions</p> <p>InsuranceCommissions</p> <p>The commissions paid to agents to generate insurance policies</p>	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1097	C	D	T	Monetary	usfr-fst	Insurance Commissions and Fees NonInterestIncomeInsuranceCommissionsFees Report the amount of premiums earned by property-casualty insurers and the amount of premiums written by life and health insurers. Report income from agency and brokerage operations (includes sales of annuities and supplemental contracts); service charges, commissions, and fees from the sale of insurance and related services; and management fees from separate accounts, deferred annuities, and universal life products. Also include the bank's proportionate share of the income or loss before extraordinary items and other adjustments from its investments in: · unconsolidated subsidiaries, associated companies, and · corporate joint ventures, unincorporated joint ventures, general partnerships, and limited partnerships over which the bank exercises significant influence that are principally engaged in insurance underwriting, reinsurance, or insurance sales activities.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II 13 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 04 13 (c) <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see</a> 2004-08-01 (Standard)
1098	C	D	T	Monetary	usfr-fst	Insurance Commissions, Fees and Premiums OtherIncomeInsuranceCommissionsFeesPremiums Insurance commissions, fees and premiums that exceed 1 percent of the aggregate of total interest income and other income.	OTS Federal Regulation (FR) 563c-Accounting Requirements 2 II <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 4 13 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see</a> 2004-08-01 (Standard)
1099		D	T	String	usfr-fst	Insurance Liabilities Policy AccountingPoliciesInsuranceLiabilities Description of the Accounting Policies Associated With the Company's Insurance Liabilities	
1100	D	I	T	Monetary	usfr-fst	Insurance Reserves, Gross GrossInsuranceReserves Gross Insurance Reserves, Beginning of the Year, Relates to the Total Amount of Insurance Reserves Recorded by the Company	
1101	D	I	T	Monetary	usfr-fst	Insurance Reserves, Net NetInsuranceReserves Net Insurance Reserves, Beginning of the Year, is the Difference Between the Gross and Ceded Insurance Reserves	
1102		I		(String)	usfr-pt	<b>Intangible Assets</b> IntangibleAssetsNetAbstract The aggregate net carrying value (costs adjusted for amortization and impairment loss) for all the long-lived assets that may provide future economic benefits to the reporting entity but possess no physical forms, including copyrights, trademarks, patents, goodwill, etc.	
1103	D	D	T	Monetary	usfr-pt	Intangible Assets - Amortization Expense IntangibleAssetsAmortizationExpense	



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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1104	D	I	T	Monetary	usfr-pt	Intangible Assets - Computer Software IntangibleAssetsComputerSoftware Capitalized cost of internally developed software.	FASB Current Text (CT) Co2 110 (Standard); FASB Statement of Financial Accounting Standard (FAS) 86 <a href="http://www.fasb.org/pdf/fas86.pdf">http://www.fasb.org/pdf/fas86.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 141 Appendix A <a href="http://www.fasb.org/pdf/fas141.pdf">http://www.fasb.org/pdf/fas141.pdf</a> 2004-08-01 (Standard)
1105	D	I	T	Monetary	usfr-pt	Intangible Assets - Contractual Rights IntangibleAssetsContractualRights 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.	FASB Statement of Financial Accounting Standard (FAS) 141 Appendix A <a href="http://www.fasb.org/pdf/fas141.pdf">http://www.fasb.org/pdf/fas141.pdf</a> 2004-08-01 (Standard)
1106	D	I	T	Monetary	usfr-pt	Intangible Assets - Copyrights IntangibleAssetsCopyrights The exclusive legal right to reproduce an original creation, such as textual material, work of art or software, for a period specified by legislation.	FASB Statement of Financial Accounting Standard (FAS) 141 Appendix A <a href="http://www.fasb.org/pdf/fas141.pdf">http://www.fasb.org/pdf/fas141.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 142 <a href="http://www.fasb.org/pdf/fas142.pdf">http://www.fasb.org/pdf/fas142.pdf</a> 2004-08-01 (Standard)
1107	D	I	T	Monetary	usfr-fst	Intangible Assets - Core Deposit Intangibles IntangibleAssetsCoreDepositIntangibles In estimating the fair value of deposit liabilities, a financial entity shall not take into account the value of its long-term relationships with depositors, commonly known as core deposit intangibles, which are separate intangible assets, not financial instruments.	FASB Statement of Financial Accounting Standard (FAS) 142 <a href="http://www.fasb.org/pdf/fas142.pdf">http://www.fasb.org/pdf/fas142.pdf</a> 2004-08-01 (Standard)
1108	D	I	T	Monetary	usfr-pt	Intangible Assets - Customer Lists IntangibleAssetsCustomerLists List of customers of an acquired entity.	FASB Statement of Financial Accounting Standard (FAS) 142 <a href="http://www.fasb.org/pdf/fas142.pdf">http://www.fasb.org/pdf/fas142.pdf</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1109	D	I	T	Monetary	usfr-pt	Intangible Assets - Licenses IntangibleAssetsLicenses Permission granted to legalize doing a particular thing, exercising a certain privilege, or pursuing a particular business or occupation.	FASB Statement of Financial Accounting Standard (FAS) 141 Appendix A <a href="http://www.fasb.org/pdf/fas141.pdf">http://www.fasb.org/pdf/fas141.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 142 <a href="http://www.fasb.org/pdf/fas142.pdf">http://www.fasb.org/pdf/fas142.pdf</a> 2004-08-01 (Standard)
1110	D	I	T	Monetary	usfr-pt	Intangible Assets - Media Content IntangibleAssetsMediaContent 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.	FASB Statement of Financial Accounting Standard (FAS) 141 Appendix A <a href="http://www.fasb.org/pdf/fas141.pdf">http://www.fasb.org/pdf/fas141.pdf</a> 2004-08-01 (Standard)
1111	D	I	T	Monetary	usfr-pt	Intangible Assets - Noncompete Agreements IntangibleAssetsNoncompeteAgreements Legal agreement in which an entity is prevented from selling goods or providing services within specified criteria (geographic, product line, industry, etc.).	FASB Statement of Financial Accounting Standard (FAS) 142 <a href="http://www.fasb.org/pdf/fas142.pdf">http://www.fasb.org/pdf/fas142.pdf</a> 2004-08-01 (Standard)
1112	D	I	T	Monetary	usfr-pt	Intangible Assets - Patents IntangibleAssetsPatents The exclusive legal right to make, use, and sell an invention for a period specified by law.	FASB Statement of Financial Accounting Standard (FAS) 141 Appendix A <a href="http://www.fasb.org/pdf/fas141.pdf">http://www.fasb.org/pdf/fas141.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 142 <a href="http://www.fasb.org/pdf/fas142.pdf">http://www.fasb.org/pdf/fas142.pdf</a> 2004-08-01 (Standard)
1113	D	I	T	Monetary	usfr-pt	Intangible Assets - Royalty IntangibleAssetsRoyalty 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.	FASB Statement of Financial Accounting Standard (FAS) 141 Appendix A <a href="http://www.fasb.org/pdf/fas141.pdf">http://www.fasb.org/pdf/fas141.pdf</a> 2004-08-01 (Standard)
1114	D	I	T	Monetary	usfr-pt	Intangible Assets - Trade Names IntangibleAssetsTradeNames Business name that may or may not be trademarked.	FASB Statement of Financial Accounting Standard (FAS) 141 Appendix A <a href="http://www.fasb.org/pdf/fas141.pdf">http://www.fasb.org/pdf/fas141.pdf</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1115	D	I	T	Monetary	usfr-pt	Intangible Assets - Trade Secrets IntangibleAssetsTradeSecrets 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.	FASB Statement of Financial Accounting Standard (FAS) 141 Appendix A <a href="http://www.fasb.org/pdf/fas141.pdf">http://www.fasb.org/pdf/fas141.pdf</a> 2004-08-01 (Standard)
1116		I		(String)	usfr-pt	<b>Intangible Assets (Excluding Goodwill)</b> IntangibleAssetsExcludingGoodwillAbstract The aggregate net carrying value (cost adjusted for amortization and impairment loss) for all long-lived assets without physical forms except for Goodwill	
1117	D	I	T	Monetary	usfr-pt	Intangible Assets (Excluding Goodwill) - Amount of Impairment Loss IntangibleAssetsAmountImpairmentLossExcludingGoodwill The amount of the impairment loss related to an intangible asset (excluding goodwill)	FASB Statement of Financial Accounting Standard (FAS) 144 <a href="http://www.fasb.org/pdf/fas144.pdf">http://www.fasb.org/pdf/fas144.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 142 46 <a href="http://www.fasb.org/pdf/fas142.pdf">http://www.fasb.org/pdf/fas142.pdf</a> 2004-08-01 (Standard)
1118	D	I	T	Monetary	usfr-pt	Intangible Assets (Excluding Goodwill), Gross IntangibleAssetsExcludingGoodwillGross 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).	
1119		I		(String)	usfr-pt	<b>Intangible Assets (Excluding Goodwill), Gross</b> IntangibleAssetsGrossAbstract The aggregate gross value (costs) for all long-lived assets without physical forms except for Goodwill	
1120	D	I	T	Monetary	usfr-pt	Intangible Assets (Excluding Goodwill) IntangibleAssetsExcludingGoodwillNet All assets, excluding Goodwill and financial assets, that lack physical substance, net of accumulated amortization.	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1121	D	T	String		usfr-pt	Intangible Assets Note IntangibleAssets In the period of adoption, and until all periods presented are accounted for in accordance with FAS 142, disclose: (1) income before extraordinary items, net income and earnings per share for all periods presented adjusted to a) exclude amortization expense recognized in those periods related to intangible assets (e.g. goodwill) that are no longer being amortized, b) reflect changes in amortization periods as required, and (2) reconciliation of reported net income to the adjusted net income. For intangible assets acquired either individually or with a group of assets that do not constitute a business, disclose in total and by major intangible asset class the amount assigned, the amount of any significant residual value, and the weighted-average amortization period for amortizable intangible assets, (b) for intangible assets not subject to amortization, the amount assigned and (c) the amount of research and development assets acquired and written off in the period. Disclosures for intangible assets include: (a) for amortizable intangibles assets in total and by major class, the gross carrying amount and accumulated amortization, the total amortization expense for the period, and the estimated aggregate amortization expense for each of the five succeeding fiscal years, (b) the total carrying amount and the carrying amount for each major intangible asset class not subject to amortization, and (c) the changes in the carrying amount of goodwill (including the aggregate amount of goodwill acquired, the aggregate amount of impairment losses recognized, and the amount of goodwill included in the gain or loss on disposal of a reporting unit). For each impairment loss recognized related to an intangible asset, disclose: (a) a description of the impaired intangible asset and the facts and circumstances leading to the impairment, (b) the amount of the impairment loss and the method for determining fair value, (c) the caption in the income statement or the statement of activities in which the impairment loss is aggregated, and (d) the segment in which the impaired intangible asset is reported under FAS 131. For each goodwill impairment loss recognized, disclose: (a) a description of the facts and circumstances leading to the impairment, (b) the amount of the impairment loss and the method of determining the fair value of the associated reporting unit, and (c) if a recognized impairment loss is an estimate not finalized and the reasons therefore.	FASB Statement of Financial Accounting Standard (FAS) 142 <a href="http://www.fasb.org/pdf/fas142.pdf">http://www.fasb.org/pdf/fas142.pdf</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 5 2 15 <a href="http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#bal">http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#bal</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 5 2 16 <a href="http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#bal">http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#bal</a> 2004-08-01 (Standard)
1122	D	I	T	Monetary	usfr-pt	Intangible Assets, Net IntangibleAssetsNet Assets, excluding financial assets, that lack physical substance, net of accumulated amortization.	FASB Statement of Financial Accounting Standard (FAS) 142 <a href="http://www.fasb.org/pdf/fas142.pdf">http://www.fasb.org/pdf/fas142.pdf</a> 2004-08-01 (Standard)
1123	D	I	T	Monetary	usfr-fst	Interest Bearing Deposits in Banks InterestBearingDepositsBanks Interest Bearing deposits are funds deposited with banks for relatively short periods of time (generally less than one year). These deposits are usually made when the maturity of deposit liabilities do not match liquidity requirements. The difference between a deposit and loan is that a deposit is available to everyone with quoted maturities and rates, the maturity is for less than a year, and there is no consideration of credit worthiness of the depository organization.	AICPA Industry Audit and Accounting Guide (AAG) BNS 4 6 (Standard); SEC Regulation S-X (SX) Rule 9 3 2 <a href="http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#cost</a> 2004-08-01 (Standard)
1124	D	T	Monetary		usfr-fst	Interest Credited to Policy Owner Accounts InterestCreditedPolicyOwnerAccountsNonCash Interest credited to policy owner accounts is reported in the income statement and needs to be removed from net income to arrive at cash provided by (used in) operations.	
1125	D	D	T	Monetary	usfr-fst	Interest Credited to Policyholders Account Balances ExpensesPolicyholderInterest Interest credited to policyholders based upon the terms of the insurance agreement	
1126	D	(String)			usfr-pt	<b>Interest Expense</b> InterestExpenseAbstract The aggregate amount for interest expense incurred (e.g. cost paid for loan borrowed) during an accounting period	
1127	D	D	T	Monetary	usfr-fst	Interest Expense - Borrowings InterestExpenseBorrowings Total interest expense for borrowings.	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1128		I		(String)	usfr-fst	<b>Interest Expense - Borrowings</b> InterestExpenseBorrowingsAbstract The total amount of interest expenses incurred on the borrowings owed by the reporting entity	
1129	D	D	T	Monetary	usfr-fst	Interest Expense - Capital Securities CapitalSecurities	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II 8 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
1130	D	D	T	Monetary	usfr-fst	Interest Expense - Certificates of Deposit - \$100,000 or More InterestExpenseCertificatesDeposit100000More Interest expense in time deposits of \$100,000 or more in domestic offices.	AICPA Industry Audit and Accounting Guide (AAG) BNS 13 39 (Standard); AICPA Statement of Position (SOP) 01-6 14 (e) (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II 6 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 04 6 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see</a> 2004-08-01 (Standard)
1131	D	D	T	Monetary	usfr-fst	Interest Expense - Certificates of Deposit - Less Than \$100,000 InterestExpenseCertificatesDepositLessThan100000 Interest expense in time deposits less than \$100,000 in domestic offices.	
1132	D	D	T	Monetary	usfr-fst	Interest Expense - Commercial Paper InterestExpenseCommercialPaper Interest expense on commercial paper.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II 7 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
1133	D	D	T	Monetary	usfr-pt	Interest Expense - Customer Deposits InterestExpenseCustomerDepositsNoncurrent	
1134	D	D	T	Monetary	usfr-pt	Interest Expense - Debt InterestExpenseDebt The interest expense paid for money borrowed	

## Elements by label Report

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1135	D	D	T	Monetary	usfr-fst	Interest Expense - Deposits InterestExpenseDeposits Interest expense on the following for deposits in domestic offices: (1) transaction accounts (NOW, ATS accounts, and telephone and preauthorized transfer accounts), (2) nontransaction accounts, (3) savings deposits, (4) money market accounts, (5) time deposits of \$100,000 or more, and (6) time deposits of less than \$100,000. Also include the interest expense on all deposits in foreign offices.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II 6 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 04 6 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see 2004-08-01">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see 2004-08-01</a> (Standard)
1136	I			(String)	usfr-fst	<b>Interest Expense - Deposits</b> InterestExpenseDepositsAbstract The total interest expense incurred on deposits (money received from customers which are to be returned upon contract completion or as partial prepayment for goods/services to be provided in the future) during an accounting period	
1137	D	D	T	Monetary	usfr-fst	Interest Expense - Domestic Deposits InterestExpenseDomesticDeposits Interest expense on the following for deposits in domestic offices: (1) transaction accounts (NOW, ATS accounts, and telephone and preauthorized transfer accounts), (2) nontransaction accounts, (3) savings deposits, (4) money market accounts (5) time deposits of \$100,000 or more, and (6) time deposits of less than \$100,000.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II 6 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 04 6 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see 2004-08-01">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see 2004-08-01</a> (Standard)
1138	D	D	T	Monetary	usfr-fst	Interest Expense - Domestic Deposits - Other InterestExpenseOtherDomesticDeposits Interest expense on other deposits in domestic offices.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II 6 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 04 6 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see 2004-08-01">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see 2004-08-01</a> (Standard)
1139	I			(String)	usfr-fst	<b>Interest Expense - Domestic Deposits</b> InterestExpenseDomesticDepositsAbstract The total interest expense incurred on fund amount provided by all deposits at U.S. domestic offices during an accounting period	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1140	D	D	T	Monetary	usfr-fst	Interest Expense - Federal Funds Purchased and Securities Sold Under Agreements to Repurchased InterestExpenseFederalFundsPurchasedSecuritiesSoldUnderAgreementsRepurchased Gross expense of federal funds purchased and securities sold under agreements to repurchase. Do not deduct from the gross expense reported in this item. However, if amounts recognized as payables under repurchase agreements have been offset against amounts recognized as receivables under reverse repurchase agreements and reported as a net amount on the Balance Sheet, in accordance with FASB Interpretation No. 41, the income and expense from these agreements may be reported on a net basis.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II 7 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
1141	D	D	T	Monetary	usfr-fst	Interest Expense - Federal Funds Purchased and Securities Sold Under Agreements to Repurchased - Federal Funds Purchased InterestExpenseFederalFundsPurchasedSecuritiesSoldUnderAgreementsRepurchasedFederalFundsPurchase Gross expense of federal funds purchased.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II 7 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
1142	D	D	T	Monetary	usfr-fst	Interest Expense - Federal Funds Purchased and Securities Sold Under Agreements to Repurchased - Securities Sold Under Agreements to Repurchased InterestExpenseFederalFundsPurchasedSecuritiesSoldUnderAgreementsRepurchasedSecuritiesSoldUnderAgreementsRepurchased Gross expense securities sold under agreements to repurchase.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II 7 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
1143		I		(String)	usfr-fst	<b>Interest Expense - Federal Funds Purchased and Securities Sold Under Agreements to Repurchased</b> InterestExpenseFederalFundsPurchasedSecuritiesSoldUnderAgreementsRepurchasedAbstract The total interest expense incurred on Federal Funds Purchased (the immediately-available funds purchased from other banks who have excess balance in federal reserve account; such funds are usually purchased on overnight basis) and Securities Sold under agreements to repurchase	
1144	D	D	T	Monetary	usfr-fst	Interest Expense - Federal Home Loan Bank and Federal Reserve Bank Advances - Long Term InterestExpenseFederalHomeLoanBankFederalReserveBankAdvancesLongTerm Interest expense for long-term borrowings associated with Federal Home Loan Bank (FHLB) and Federal Reserve Bank Advances (FRB) advances.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II 8 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
1145	D	D	T	Monetary	usfr-fst	Interest Expense - Federal Home Loan Bank and Federal Reserve Bank Advances - Short Term InterestExpenseFederalHomeLoanBankFederalReserveBankAdvancesShortTerm Interest expense for short-term borrowings associated with Federal Home Loan Bank (FHLB) and Federal Reserve Bank Advances (FRB) advances.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II 7 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
1146	D	D	T	Monetary	usfr-fst	Interest Expense - Foreign Deposits InterestExpenseForeignDeposits Interest expense on deposits in foreign offices, including Edge and Agreement subsidiaries and IBFs.	SEC Regulation S-X (SX) Rule 9 05 (a) <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#ties">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#ties</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1147	D	D	T	Monetary	usfr-fst	Interest Expense - Long Term Borrowings InterestExpenseLongTermBorrowings Interest expense for long-term borrowings including commercial paper and Federal Home Loan Bank (FHLB) and Federal Reserve Bank Advances (FRB) advances.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II 8 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 04 8 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see 2004-08-01">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see 2004-08-01</a> (Standard)
1148	I			(String)	usfr-fst	<b>Interest Expense - Long Term Borrowings</b> InterestExpenseLongTermBorrowingsAbstract The total amount of interest expenses incurred on the long-term borrowings owed by the reporting entity; e.g. Federal Home Loan Bank (FHLB) advances and Federal Reserve Bank (FRB) advances.	
1149	D	D	T	Monetary	usfr-fst	Interest Expense - Long Term Debt InterestExpenseLongTermDebt The interest expense for long-term debt.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II 8 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
1150	D	D	T	Monetary	usfr-fst	Interest Expense - Long Term Debt - Other InterestExpenseOtherLongTermDebt Interest expense associated with all other long-term debt. Expenses include (1) Interest paid on long term notes, (2) Amortization of Issuance Cost.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II 8 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
1151	D	D	T	Monetary	usfr-fst	Interest Expense - Long Term Debt and Capital Securities LongTermDebtCapitalSecurities	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II 8 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 04 8 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see 2004-08-01">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see 2004-08-01</a> (Standard)
1152	I			(String)	usfr-fst	<b>Interest Expense - Long Term Debt and Capital Securities</b> LongTermDebtCapitalSecuritiesAbstract The aggregate amount of interest expenses incurred on the long-term debt securities and capital securities issued by the reporting entity	



ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1153		I		(String)	usfr-fst	<b>Interest Expense - Long Term Debt</b> InterestExpenseLongTermDebtAbstract The aggregate amount of interest expenses incurred on the long-term debt owned by the reporting entity; e.g. long-term corporate bonds issued by the reporting entity	
1154	D	D	T	Monetary	usfr-fst	<b>Interest Expense - Medium Term Notes</b> InterestExpenseMediumTermNotes The interest expense for medium-term notes.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II 8 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
1155	D	D	T	Monetary	usfr-fst	<b>Interest Expense - NOW, Money Market Accounts, and Savings Deposits</b> InterestExpenseNOWMoneyMarketAccountsSavingsDeposits Interest expense on the following for deposits in domestic offices: (1) transaction accounts (NOW, ATS accounts, and telephone and preauthorized transfer accounts), and (2) savings deposits.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II 6 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 04 6 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see</a> 2004-08-01 (Standard)
1156	D	D	T	Monetary	usfr-fst	<b>Interest Expense - Other</b> InterestExpenseOtherTotalInterestExpense All other interest expense. Include interest accrued or paid on (1) Capital Lease Obligations, (2) other	
1157	D	D	T	Monetary	usfr-fst	<b>Interest Expense - Other Borrowings</b> InterestExpenseOtherBorrowings The interest expenses incurred on other non-major borrowings owed by the reporting entity	
1158	D	D	T	Monetary	usfr-fst	<b>Interest Expense - Other Long Term Borrowings</b> InterestExpenseOtherLongTermBorrowings Interest expense on other long-term borrowings.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II 8 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1159	D	D	T	Monetary	usfr-fst	Interest Expense - Short Term Borrowings InterestExpenseShortTermBorrowings Interest expense for short-term borrowings including commercial paper and Federal Home Loan Bank (FHLB) and Federal Reserve Bank Advances (FRB) advances.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II 7 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 04 7 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see</a> 2004-08-01 (Standard)
1160	D	D	T	Monetary	usfr-fst	Interest Expense - Short Term Borrowings - Other InterestExpenseOtherShortTermBorrowings Interest expense on other short term borrowings including	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II 7 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
1161		I		(String)	usfr-fst	<b>Interest Expense - Short Term Borrowings</b> InterestExpenseShortTermBorrowingsAbstract The total amount of interest expenses incurred on the short-term borrowings owed by the reporting entity; e.g. short-term sale and repurchase agreements	
1162	D	D	T	Monetary	usfr-fst	Interest Expense - Subordinated Notes and Debentures InterestExpenseSubordinatedNotesDebentures Interest expense associated with subordinated notes and debentures. Include amortization of expenses incurred in the issuance of subordinated notes and debentures. Capitalize such expenses, if material, and amortize them over the life of the related notes and debentures. Exclude dividends declared or paid on limited-life preferred stock.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II 8 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
1163	D	D	T	Monetary	usfr-fst	Interest Expense - Total TotalInterestExpense The aggregate amount for all interest income earned during an accounting period	
1164	D	D	T	Monetary	usfr-pt	Interest Expense TotalInterestExpense Interest expense on deposits, long-term debt and all other borrowings.	
1165		D		(String)	usfr-fst	<b>Interest Income</b> InterestIncomeAbstract The aggregate amount for all interest expenses incurred during an accounting period	
1166	C	D	T	Monetary	usfr-fst	Interest Income - Available for Sale Securities InterestIncomeAvailableSaleSecurities Interest income on securities available for sale includes (a) interest and dividends accrued on all securities, and (b) accretion of discounts and amortization of premiums. Include interest and dividends on securities even if such securities have been lent, sold under agreements to repurchase that are treated as borrowings, or pledged as collateral for any purpose. Include interest received at the sale of securities to the extent that such interest had not already been accrued on the bank's books. Do not deduct accrued interest included in the purchase price of securities from income on securities and do not charge to expense. Record such interest in a separate asset account to be offset upon collection of the next interest payment.	FASB Statement of Financial Accounting Standard (FAS) 115 <a href="http://www.fasb.org/pdf/fas115.pdf">http://www.fasb.org/pdf/fas115.pdf</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1167	C	D	T	Monetary	usfr-fst	Interest Income - Deposits with Domestic Offices InterestIncomeInterestOnDepositsWithDomesticOffices Amount of interest income on domestic interest-bearing balances due from depository institutions	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 4 <a href="http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#see">http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#see</a> 2004-08-01 (Standard)
1168	I			(String)	usfr-fst	<b>Interest Income - Deposits with Domestic Offices</b> InterestIncomeInterestOnDepositsWithDomesticOfficesAbstract The total interest income earned from fund deposited at U.S. domestic offices during an accounting period	
1169	C	D	T	Monetary	usfr-fst	Interest Income - Deposits with Financial Institutions InterestIncomeInterestOnDepositsWithFinancialInstitutions Report all income on interest-bearing balances due from depository institutions.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 4 <a href="http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#see">http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#see</a> 2004-08-01 (Standard)
1170	I			(String)	usfr-fst	<b>Interest Income - Deposits with Financial Institutions</b> InterestIncomeInterestOnDepositsWithFinancialInstitutionsAbstract The total interest income earned from fund deposited with financial institutes	
1171	C	D	T	Monetary	usfr-fst	Interest Income - Deposits with Foreign Offices InterestIncomeInterestOnDepositsWithForeignOffices Amount of interest income on foreign deposits.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 4 <a href="http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#see">http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#see</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1172	C	D	T	Monetary	usfr-fst	Interest Income - Federal Funds Sold and Securities Purchased Under Agreements to Resell InterestIncomeFederalFundsSoldSecuritiesPurchasedUnderAgreementsResell Gross revenue from Federal funds sold and securities purchased under agreements to resell. However, if amounts recognized as payables under repurchase agreements have been offset against amounts recognized as receivables under reverse repurchase agreements and reported as a net amount on the Balance Sheet, in accordance with FASB Interpretation No. 41, the income and expense from these agreements may be reported on a net basis.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II 4 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
1173	C	D	T	Monetary	usfr-fst	Interest Income - Federal Funds Sold and Securities Purchased Under Agreements to Resell - Federal Funds Sold InterestIncomeFederalFundsSoldSecuritiesPurchasedUnderAgreementsResellFederalFundsSold Gross revenue from Federal funds sold.	
1174	C	D	T	Monetary	usfr-fst	Interest Income - Federal Funds Sold and Securities Purchased Under Agreements to Resell - Securities Purchased Under Agreements to Resell InterestIncomeFederalFundsSoldSecuritiesPurchasedUnderAgreementsResellSecuritiesPurchasedUnderAgreementsResell Gross Revenue from Securities purchased under agreements to resell.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II 4 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
1175		I		(String)	usfr-fst	<b>Interest Income - Federal Funds Sold and Securities Purchased Under Agreements to Resell</b> InterestIncomeFederalFundsSoldSecuritiesPurchasedUnderAgreementsResellAbstract The total interest income earned from federal funds sold (the excess balance in federal reserve account sold to other financial institutions for interests) and securities purchased under agreeet to resell	
1176		D	T	Monetary	usfr-fst	Interest Income - Foregone InterestIncomeForegone The total amount of foregone interest income from nonperforming assets, e.g. nonaccrual loans	
1177	C	D	T	Monetary	usfr-fst	Interest Income - Held to Maturity Securities InterestIncomeHeldMaturitySecurities Interest income on securities held-to-maturity includes (a) interest income accrued on all securities, and (b) accretion of discounts and amortization of premiums. Include interest and dividends on securities even if such securities have been lent, sold under agreements to repurchase that are treated as borrowings, or pledged as collateral for any purpose. Include interest received at the sale of securities to the extent that such interest had not already been accrued on the bank's books. Do not deduct accrued interest included in the purchase price of securities from income on securities and do not charge to expense. Record such interest in a separate asset account to be offset upon collection of the next interest payment.	FASB Statement of Financial Accounting Standard (FAS) 115 <a href="http://www.fasb.org/pdf/fas115.pdf">http://www.fasb.org/pdf/fas115.pdf</a> 2004-08-01 (Standard)
1178	C	D	T	Monetary	usfr-fst	Interest Income - Loans and Leases LoansLeases The total interest income earned from investment in loans (money lent to others) and interests earned from direct-financing leases and/or sales-type leases during an accounting period	
1179	C	D	T	Monetary	usfr-fst	Interest Income - Loans and Leases Held for Investment InterestIncomeLoansHeldInvestmentLeases Interest, fees and similar charges levied against or associated with all assets reportable as loans, including the following: (a) interest on all assets reportable as loans extended directly, purchased from others, sold under agreements to repurchase, or pledged as collateral for any purpose, (b) all yield-related fees on loans held in the bank's portfolio, (c) loan commitment fees recognized, (d) investigation and services charges, fees representing a reimbursement of loan processing costs, renewal and past-due charges, prepayment penalties, and fees charged for the execution of mortgages or agreements securing the bank's loans, (e) accretion of discount on acceptances, loans secured by real estate and other loans, (f) charges levied against withdrawn accounts based on the length of time the account has been overdrawn, the magnitude of the overdrawn balance, or which are otherwise equivalent to interest, and (g) lease financing receivables.	FASB Statement of Financial Accounting Standard (FAS) 91 <a href="http://www.fasb.org/pdf/fas91.pdf">http://www.fasb.org/pdf/fas91.pdf</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1180	C	D	T	Monetary	usfr-fst	Interest Income - Loans and Leases Held for Sale InterestIncomeLoansHeldSale Interest and fee income for loans held for sale includes: (a) interest on all assets reportable as loans extended directly, purchased from others, sold under agreements to repurchase, or pledged as collateral for any purpose, (b) all yield-related fees on loans held in the bank's portfolio, (c) loan commitment fees recognized, (d) investigation and services charges, fees representing a reimbursement of loan processing costs, renewal and past-due charges, prepayment penalties, and fees charged for the execution of mortgages or agreements securing the bank's loans, (e) accretion of discount on acceptances, loans secured by real estate and other loans, and (f) charges levied against withdrawn accounts based on the length of time the account has been overdrawn, the magnitude of the overdrawn balance, or which are otherwise equivalent to interest.	
1181		I	(String)		usfr-fst	<b>Interest Income - Loans and Leases</b> LoansLeasesAbstract The total interest income earned from investment in loans (money lent to others) and interests earned from direct-financing leases and/or sales-type leases during an accounting period	
1182	C	D	T	Monetary	usfr-fst	Interest Income - Money Market Deposits InterestIncomeInterestOnMoneyMarketDeposits Amount of interest income on money market deposits.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 4 <a href="http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#see">http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#see</a> 2004-08-01 (Standard)
1183	C	D	T	Monetary	usfr-fst	Interest Income - Other InterestIncomeOtherInterestIncome Net of discount accretion and premium amortization of other interest income. Include dividend income on equity securities that do not have readily determinable fair values that are reportable in Other Assets. Also include interest income on interest-only strips receivable (not in the form of a security) that are reportable as Other Assets. However, exclude interest and dividends on venture capital investments (loans and securities).	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 4 <a href="http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#see">http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#see</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1184	C	D	T	Monetary	usfr-fst	Interest Income - Other Domestic Deposits InterestIncomeInterestOnOtherDomesticDeposits Amount of interest income on domestic deposits other than money market.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 4 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see 2004-08-01">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see 2004-08-01</a> (Standard)
1185	D	D	T	Monetary	usfr-fst	Interest Income - Receivable Under Original Terms InterestIncomeReceivableUnderOriginalTerms	
1186	C	D	T	Monetary	usfr-fst	Interest Income - Recognized InterestIncomeRecognized The total interest income recognized during an accounting period	
1187	C	D	T	Monetary	usfr-fst	Interest Income - Securities InterestIncomeSecurities	SEC Regulation S-X (SX) Rule 9 04 2 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see 2004-08-01">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see 2004-08-01</a> (Standard)
1188		D		(String)	usfr-fst	<b>Interest Income - Securities - By Taxable/Exempt</b> InterestIncomeSecuritiesByTaxableExemptAbstract	
1189		I		(String)	usfr-fst	<b>Interest Income - Securities - By Type</b> InterestIncomeSecuritiesAbstract The total interest income earned from investment in debt/equity securities during an accounting period	
1190		D	T	Monetary	usfr-fst	Interest Income - Securities Exempt from Federal Income Taxes InterestIncomeSecuritiesExemptFederalIncomeTaxes	SEC Regulation S-X (SX) Rule 9 04 2 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see 2004-08-01">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see 2004-08-01</a> (Standard)
1191	C	D	T	Monetary	usfr-fst	Interest Income - Securities Subject to Federal Income Tax InterestIncomeSecuritiesSubjectFederalIncomeTax	SEC Regulation S-X (SX) Rule 9 04 2 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see 2004-08-01">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see 2004-08-01</a> (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1192	C	D	T	Monetary	usfr-fst	Interest Income - Trading Assets InterestIncomeTradingAssets Interest income on trading assets includes (a) interest and dividends accrued on all securities, and (b) accretion of discounts and amortization of premiums.	FASB Statement of Financial Accounting Standard (FAS) 115 <a href="http://www.fasb.org/pdf/fas115.pdf">http://www.fasb.org/pdf/fas115.pdf</a> 2004-08-01 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 4 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see</a> 2004-08-01 (Standard)
1193		D	T	String	usfr-fst	Interest Income on Impaired Loans Policy AccountingPoliciesInterestIncomeOnImpairedLoans The policy for recognizing interest income on impaired loans, including how cash receipts are recognized.	AICPA Industry Audit and Accounting Guide (AAG) BNS 6 74 (Standard); FASB Statement of Financial Accounting Standard (FAS) 114 20 <a href="http://www.fasb.org/pdf/fas114.pdf">http://www.fasb.org/pdf/fas114.pdf</a> 2004-08-01 (Standard)
1194		D	T	String	usfr-fst	Interest Income on Loans Policy AccountingPoliciesInterestIncomeOnLoans The method of recognizing interest income on loans, including a statement about the policy for the treatment of loan fees and costs, including the method of amortizing net deferred fees or costs.	AICPA Industry Audit and Accounting Guide (AAG) BNS 6 74 (Standard)
1195		D		(String)	usfr-pt	<b>Interest Income/(Expense)</b> InterestIncomeExpenseNetAbstract The aggregate amount for interest revenue earned (e.g. from investment in debt security or from leases) and interest expense incurred (e.g. paid for loan borrowed) during an accounting period	
1196	C	D	T	Monetary	usfr-fst	Interest Income/(Expense), Gross NetInterestIncome Net interest income.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II 10 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 04 10 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see</a> 2004-08-01 (Standard)
1197	C	D	T	Monetary	usfr-pt	Interest Income/(Expense), Net InterestIncomeExpenseNet Sum of interest expense and interest income.	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1198	C	D	T	Monetary	usfr-pt	Interest Income InterestIncome Interest income received from interest bearing assets.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II 5 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 04 5 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see</a> 2004-08-01 (Standard)
1199	C	I	T	Monetary	usfr-pt	Interest Payable InterestPayable Unpaid obligation of interest due to the third parties.	
1200		D	T	Monetary	usfr-pt	Interim Financial Data InterimFinancialData The disclosure of quarterly financial data	
1201		D	T	String	usfr-pt	Interim Financial Data Note InterimFinancialDataNote If a publicly traded company does not issue a separate fourth quarter report or disclose the results for that quarter in its annual report, disclose for the fourth quarter: disposals of a component of an entity, extraordinary items, unusual or infrequently occurring items, aggregate effect of year-end adjustments that are material to the results of the fourth quarter, and accounting changes (including restatement) of financial information. For SEC registrants, disclose summarized quarterly operating data for the most recent two years and any subsequent interim period for which financial statements are included or required (e.g. net sales, gross profit, income before extraordinary items and cumulative effect of a change in principle, per share amounts, net income, effect of disposals of a component of an entity, extraordinary and unusual or infrequently occurring items, aggregate effect and nature of year end adjustments that are material to quarterly results, and if data are presented on other than a calendar quarter basis).	FASB Accounting Principles Board Opinion (APB) 28 (Standard); FASB Current Text (CT) I73 147 (Standard); FASB Statement of Financial Accounting Standard (FAS) 3 <a href="http://www.fasb.org/pdf/fas3.pdf">http://www.fasb.org/pdf/fas3.pdf</a> 2004-08-01 (Standard)
1202	D	I	T	Monetary	usfr-pt	Internal Use Computer Software InternalUseComputerSoftware Computer software programs required for revenue generating activities in the normal conduct of business.	
1203	D	I	T	Monetary	usfr-pt	Inventories - Finished Goods InventoriesFinishedGoods Completed product ready for sale.	AICPA Accounting Research Bulletin (ARB) 43 3 A (Standard); AICPA Accounting Research Bulletin (ARB) 43 4 (Standard); FASB Current Text (CT) B05 105 (Standard)
1204	C	I	T	Monetary	usfr-pt	Inventories - LIFO Reserve InventoriesLIFOReserve The change in the dollar amount of inventory when valued on a method other than LIFO = Last In, First Out.	AICPA Accounting Research Bulletin (ARB) 43 3 A (Standard); AICPA Accounting Research Bulletin (ARB) 43 4 (Standard); FASB Current Text (CT) B05 105 (Standard)



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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1205	D	I	T	Monetary	usfr-pt	Inventories - Other OtherInventories 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.	AICPA Accounting Research Bulletin (ARB) 43 3 A (Standard); AICPA Accounting Research Bulletin (ARB) 43 4 (Standard); FASB Current Text (CT) B05 105 (Standard)
1206	D	I	T	Monetary	usfr-pt	Inventories - Raw Materials InventoriesRawMaterials Natural occurring resource or subassembly which are converted into a final product.	AICPA Accounting Research Bulletin (ARB) 43 3 A (Standard); AICPA Accounting Research Bulletin (ARB) 43 4 (Standard); FASB Current Text (CT) B05 105 (Standard)
1207	D	I	T	Monetary	usfr-pt	Inventories - Supplies InventoriesSupplies Products used in the manufacturing process which may or may not become part of the final product .	AICPA Accounting Research Bulletin (ARB) 43 3 A (Standard); AICPA Accounting Research Bulletin (ARB) 43 4 (Standard); FASB Current Text (CT) B05 105 (Standard)
1208	D	I	T	Monetary	usfr-pt	Inventories - Work in Process InventoriesWorkProcess Partially completed products which require further processing prior to being sold.	AICPA Accounting Research Bulletin (ARB) 43 3 A (Standard); AICPA Accounting Research Bulletin (ARB) 43 4 (Standard); FASB Current Text (CT) B05 105 (Standard)
1209		D	T	String	usfr-pt	Inventories Policy AccountingPoliciesInventories Description of the inventory policies, including the basis of stating inventory and the method of determining inventory cost (e.g. lower of cost or market)	AICPA Accounting Research Bulletin (ARB) 43 3 A 9 (Standard); AICPA Accounting Research Bulletin (ARB) 43 4 15 (Standard); FASB Current Text (CT) I78 120 (Standard); SEC Regulation S-X (SX) Rule 5 2 6 b <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal</a> 2004-08-01 (Standard)
1210	D	I	T	Monetary	usfr-pt	Inventories, Net InventoriesNet Amount of total inventory, net of any allowance	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1211		I		(String)	usfr-pt	<b>Inventories, Net</b> InventoriesNetAbstract The aggregate costs (may be determined by different cost-flow methods, e.g. LIFO, FIFO, weighted-average, etc.) for total inventory on hand at the end of an accounting period net of any impairment writedowns and valuation allowance reserved based on "lower of cost or market" rule	
1212	C	I	T	Monetary	usfr-pt	Inventory - Obsolescence Reserve InventoryObsolescenceReserve Valuation allowance to reduce the cost of inventory due to obsolescence (e.g. normal deterioration, excess materials, out-dated materials).	AICPA Accounting Research Bulletin (ARB) 43 3 A (Standard); AICPA Accounting Research Bulletin (ARB) 43 4 (Standard); FASB Current Text (CT) B05 105 (Standard)
1213			T	Tuple	usfr-pt	<b>Inventory by Major Classes [Sequence]</b> InventoryInventoryByMajorClasses Listing of the amounts by the major classes of inventories.	AICPA Accounting Research Bulletin (ARB) 43 3 A (Standard); AICPA Accounting Research Bulletin (ARB) 43 4 (Standard); FASB Current Text (CT) B05 105 (Standard)
1214		D	T	String	usfr-pt	Inventory Class - Description InventoryClass Description of the class of inventory	
1215		I	T	Monetary	usfr-pt	Inventory Class - Ending Balance InventoryClassBalance Ending balance for class of inventory.	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1216		D	T	String	usfr-pt	<p>Inventory Note</p> <p>InventoryNote</p> <p>US GAAP Disclosures of inventory include the basis of stating inventory, the method of determining inventory cost, if inventories are stated above cost, the accrued net losses on firm purchase commitments for inventory and losses resulting from valuing inventory at the lower of cost or market. Also disclosed are the major classes of inventories (such as finished goods, inventoried costs relating to long-term contracts or programs, work in process, raw materials and supplies, LIFO valuation allowance). For LIFO inventory, disclose the amount and basis for determining the excess of replacement or current cost over stated LIFO value (for LIFO inventory), and the effect of a LIFO quantities liquidation that impacts net income. For companies that have not fully adopted LIFO, include the extent to which LIFO is used. For SEC registrants, if a LIFO company discloses FIFO-based supplemental income in a footnote, disclose: (a) that LIFO results in a better matching of cost and revenues, (b) why supplemental income disclosures are provided, and (c) important assumptions in its calculation (e.g. assumed tax rates).</p>	<p>AICPA Accounting Research Bulletin (ARB) 43 3 (Standard); AICPA Accounting Research Bulletin (ARB) 43 3 A (Standard); FASB Current Text (CT) B05 105 (Standard); FASB Current Text (CT) I78 117 (Standard); FASB Current Text (CT) I78 119 (Standard); FASB Current Text (CT) I78 120 (Standard); FASB Current Text (CT) I78 121 (Standard); SEC Regulation S-X (SX) Rule 5 2 6</p> <p><a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal</a> 2004-08-01 (Standard); SEC Staff Accounting Bulletins (SAB) Topic 11 F</p> <p><a href="http://www.sec.gov/integrations/account/sabcode11.htm#11f">http://www.sec.gov/integrations/account/sabcode11.htm#11f</a> 2004-08-01 (Standard); SEC Staff Accounting Bulletins (SAB) Topic 5 L</p> <p><a href="http://www.sec.gov/integrations/account/sabcode5.htm#5L">http://www.sec.gov/integrations/account/sabcode5.htm#5L</a> 2004-08-01 (Standard)</p>
1217		D	I	T Monetary	usfr-pt	<p>Inventory, Net - FIFO</p> <p>InventoryNetFIFO</p> <p>The aggregate costs determined by FIFO cost-flow method for inventory on hand at the end of an accounting period net of any impairment writedowns and valuation allowance reserved based on "lower of cost or market" rule</p>	
1218	C	D	T	Monetary	usfr-fst	<p>Investment Banking, Advisory, Brokerage, and Underwriting Fees and Commissions</p> <p>NonInterestIncomeInvestmentBankingAdvisoryBrokerageUnderwritingFeesCommissions</p> <p>Report fees and commissions from underwriting (or participating in the underwriting of) securities, private placements of securities, investment advisory and management services, merger and acquisition services, and other related consulting fees. Include fees and commissions from securities brokerage activities, from the sale and servicing of mutual funds, from the purchase and sale of securities and money market instruments where the bank is acting as agent for other banks or customers, and from the lending of securities owned by the bank or by bank customers (if these fees and commissions are not included in Schedule RI, item 5.a, "Income from fiduciary activities," or item 5.c, "Trading revenue"). Also include the bank's proportionate share of the income or loss before extraordinary items and other adjustments from its investments in:</p> <ul style="list-style-type: none"> <li>· unconsolidated subsidiaries,</li> <li>· associated companies, and</li> <li>· corporate joint ventures, unincorporated joint ventures, general partnerships, and limited partnerships over which the bank exercises significant influence that are principally engaged in investment banking, advisory, brokerage, or securities underwriting activities.</li> </ul>	<p>OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II 13 (c)</p> <p><a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/titled12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/titled12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 04 13 (b)</p> <p><a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see</a> 2004-08-01 (Standard)</p>

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1219	D	I	T	Monetary	usfr-pt	Investment in Affiliates InvestmentAffiliates Investments in related party affiliates.	
1220	D	I	T	Monetary	usfr-pt	Investment in Equity Securities InvestmentEquitySecurities Investments in consolidated subsidiaries accounted for using the equity method.	
1221	D	I	T	Monetary	usfr-pt	Investment in Nonconsolidated Subsidiaries InvestmentNonConsolidatedSubsidiaries Investments in non-consolidated subsidiaries accounted for using the equity and/or cost method.	
1222	C	D	T	Monetary	usfr-fst	Investment Securities - Dividends ScheduleInvestmentSecuritiesDividends The amount of dividends for investments securities.	SEC Regulation S-X (SX) Rule 9 4 2 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see 2004-08-01 (Standard)">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see 2004-08-01 (Standard)</a>
1223	C	D	T	Monetary	usfr-fst	Investment Securities - Nontaxable Interest Income ScheduleInvestmentSecuritiesNontaxableInterestIncome The amount of nontaxable interest income for investment securities and	SEC Regulation S-X (SX) Rule 9 4 2 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see 2004-08-01 (Standard)">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see 2004-08-01 (Standard)</a>
1224	C	D	T	Monetary	usfr-fst	Investment Securities - Taxable Interest Income ScheduleInvestmentSecuritiesTaxableInterestIncome The amount of taxable interest income for investment securities.	SEC Regulation S-X (SX) Rule 9 4 2 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see 2004-08-01 (Standard)">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see 2004-08-01 (Standard)</a>
1225	C	D	T	Monetary	usfr-fst	Investment Security Gains/Losses Disclosures - Investment Security Gains or Losses InvestmentSecurityGainsLossesDisclosuresInvestmentSecurityGainsLosses State the amount of investment security gains or losses as a separate component of other income.	OTS Federal Regulation (FR) 563c-Accounting Requirements 2 II <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 4 13 h <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see 2004-08-01 (Standard)">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see 2004-08-01 (Standard)</a>

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1226		D	T	String	usfr-fst	Investment Security Gains/Losses Disclosures - Method of Determining Cost of Investments Sold InvestmentSecurityGainsLossesDisclosuresMethodDeterminingCostInvestmentsSold The method followed in determining the cost of investments sold (e.g., "average cost," "first-in, first-out" or "specific identification")	OTS Federal Regulation (FR) 563c-Accounting Requirements 2 II <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 4 13 h <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see 2004-08-01">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see 2004-08-01</a> (Standard)
1227	D	D	T	Monetary	usfr-fst	Investment Security Gains/Losses Disclosures - Taxes Related to Investment Securities Gains/Losses InvestmentSecurityGainsLossesDisclosuresTaxesRelatedInvestmentSecuritiesGainsLosses Taxes related to investment securities gains or losses.	OTS Federal Regulation (FR) 563c-Accounting Requirements 2 II <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 4 13 h <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see 2004-08-01">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see 2004-08-01</a> (Standard)
1228		D	T	String	usfr-fst	Investment Security Gains/Losses Disclosures Note InvestmentSecurityGainsLossesDisclosures Describe the method followed in determining the cost of investments sold (e.g., "average cost," "first-in, first-out" or "specific identification"), the amount of investment security gain or losses and the related taxes.	OTS Federal Regulation (FR) 563c-Accounting Requirements 2 II <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 4 13 h <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see 2004-08-01">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see 2004-08-01</a> (Standard)
1229		D	T	String	usfr-pt	Investment Tax Credits Policy AccountingPoliciesInvestmentTaxCredits Accounting Policy Investment Tax Credits	FASB Statement of Financial Accounting Standard (FAS) 109 45 <a href="http://www.fasb.org/pdf/fas109.pdf">http://www.fasb.org/pdf/fas109.pdf</a> 2004-08-01 (Standard)
1230		I		(String)	usfr-fst	<b>Investments</b> InvestmentsAbstract The aggregate value for all investment held by the reporting entity at the financial statement date	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1231		I	T	String	usfr-pt	<p>Investments - Aggregate Fair Value</p> <p>InvestmentsAggregateFairValueInvestments</p> <p>This label includes the aggregate fair value for available for sale securities disclosed by major security type, as of each date for which a statement of financial position is presented (available-for-sale and held-to-maturity). Example securities include equity securities, debt securities issued by the U.S. Treasury and other U.S. government corporations and agencies, debt securities issued by states of the United States and political subdivisions of the states, debt securities issued by foreign governments, corporate debt securities, mortgage-backed securities, and other debt securities.</p>	<p>FASB Current Text (CT) 180 118 (Standard); FASB Statement of Financial Accounting Standard (FAS) 115 19 <a href="http://www.fasb.org/pdf/fas115.pdf">http://www.fasb.org/pdf/fas115.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 133 534 e <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard)</p>
1232		D	T	String	usfr-pt	<p>Investments - Foreign Currency Translation Policy</p> <p>AccountingPoliciesForeignCurrencyTranslationInvestments</p> <p>For changes during the period in the cumulative translation adjustments, disclose: (a) beginning and ending amounts of cumulative translation adjustments, (b) the aggregate adjustment for the period resulting from translation adjustments and gains and losses from certain hedges and intercompany balances, (c) the amount of income taxes for the period allocated to translation adjustments, and (d) the amounts transferred from cumulative translation adjustments to income.</p>	<p>AICPA Accounting Research Bulletin (ARB) 43 12 (Standard); FASB Statement of Financial Accounting Standard (FAS) 133 <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 52 <a href="http://www.fasb.org/pdf/fas52.pdf">http://www.fasb.org/pdf/fas52.pdf</a> 2004-08-01 (Standard)</p>
1233		I	T	String	usfr-pt	<p>Investments - Gross Gains and Losses in Comprehensive Income</p> <p>InvestmentsGrossGainsLossesComprehensiveIncome</p> <p>This label includes the following for available-for-sale securities: (1) the total gains for securities with net gains in accumulated other comprehensive income, and the total losses for securities with net losses in accumulated other comprehensive income equity securities, and (2) gross gains and losses in accumulated other comprehensive income for any derivatives that hedged the forecasted acquisition of the held-to-maturity securities. Example securities include debt securities issued by the U.S. Treasury and other U.S. government corporations and agencies, debt securities issued by states of the United States and political subdivisions of the states, debt securities issued by foreign governments, corporate debt securities, mortgage-backed securities, and other debt securities.</p>	<p>FASB Current Text (CT) 180 118 (Standard); FASB Statement of Financial Accounting Standard (FAS) 115 19 <a href="http://www.fasb.org/pdf/fas115.pdf">http://www.fasb.org/pdf/fas115.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 133 534 e <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard)</p>

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1234		I	T	String	usfr-pt	Investments - Gross Unrecognized Holding Gains and Losses InvestmentsGrossUnrecognizedHoldingGainsLosses This label often includes (1) gross unrecognized holding gains and gross unrecognized holding losses for securities classified as held-to-maturity, and (2) the amount of the net unrealized holding gain or loss on available-for-sale securities for the period that has been included in accumulated other comprehensive income and the amount of gains and losses reclassified out of accumulated other comprehensive income into earnings for the period.	FASB Current Text (CT) 180 118 (Standard); FASB Statement of Financial Accounting Standard (FAS) 115 19 <a href="http://www.fasb.org/pdf/fas115.pdf">http://www.fasb.org/pdf/fas115.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 133 534 e <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard)
1235	D	I	T	Monetary	usfr-fst	Investments - Real Estate InvestmentsRealEstate Real estate held by the company for investment purposes	SEC Regulation S-X (SX) Rule 7 3 1 d <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#lance">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#lance</a> 2004-08-01 (Standard)
1236	D	I	T	Monetary	usfr-fst	Investments - Real Estate and Other Joint Ventures InvestmentsRealEstateJointVentures The book value of investments in real estate ventures. This includes direct and indirect investments in real estate ventures, any real estate acquired and held for development, resale, or other investment purposes. Include any other loans secured by real estate when the bank has virtually the same risks and potential rewards as an investor in the borrower's real estate venture. Exclude real estate acquired through foreclosure. Present separately on the balance sheet or in the notes.	AICPA Industry Audit and Accounting Guide (AAG) BNS 9 10 (Standard); AICPA Industry Audit and Accounting Guide (AAG) CRU 10 15 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
1237		I		(String)	usfr-fst	<b>Investments - Real Estate and Other Joint Ventures</b> InvestmentsRealEstateJointVenturesAbstract The total value for real property (land, building, etc.) acquired for investment purpose and investment in other joint ventures at the financial statement date	
1238	D	T		Monetary	usfr-fst	Investments - Real Estate Held for Investment InvestmentsRealEstateHeldInvestment Net proceed flow of Investments in Real Estate Held For Investment	
1239	D	T		String	usfr-fst	Investments in Obligations Note InvestmentsObligations Book value of investments in obligations of the following: (a) U.S. Treasury and other U.S. Government agencies and corporations, (b) states of the U.S. and political subdivisions, (c) other securities including bonds, notes, debentures, and stock of business corporations, foreign governments and political subdivisions, intergovernmental agencies, and the Federal Reserve Bank, (d) separate trading securities and available-for-sale securities (categorized by types of investments in a. through c. above) from the balance of the investment portfolio.	SEC SEC Industry Guide Guide 3 II A <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1240		D	T	String	usfr-pt	<p>Investments Note</p> <p>Investments</p> <p>Disclosure of major security types (equity, debt issued by US government agencies, corporate, foreign governments). For securities classified as available-for-sale, disclosure often includes by each major security type the aggregate fair value and total gains or losses in other comprehensive income. For securities classified as held-to-maturity, the following is often included by each major security type: aggregate fair value, gross unrecognized holding gains and losses, net carrying amount, and gross gains and losses in accumulated other comprehensive income. For investments in debt securities disclose information about the contractual maturities and the fair value and net carrying amount of debt securities by the following time periods: within 1 year, 1-5 years, 5-10 years, and after 10 years. For each period results of operations are presented, the following is often disclosed: 1) the proceeds from sales of available-for-sale securities, 2) gross realized gains and losses, 3) the basis on which the cost of a security sold was determined, 4) gross gains and losses included in earnings from transfers of securities from the available-for-sale category into the trading category, 5) the amount of net unrealized holding gain or loss on available-for-sale securities in accumulated comprehensive income and amount reclassified out, 6) the portion of trading gains and losses in which trading securities are still held. For sales of or transfers from securities classified as held-to-maturity, the following is often included: net carrying amount of the security, net gain or loss in accumulated other comprehensive income that hedged forecasted acquisitions of these securities, realized or unrealized gain or loss at the date of sale or transfer, and the circumstances leading to the decision to sell or transfer the security.</p>	<p>FASB Current Text (CT) I80 118 (Standard); FASB Current Text (CT) I80 119 (Standard); FASB Current Text (CT) I80 121 (Standard); FASB Statement of Financial Accounting Standard (FAS) 115 20 <a href="http://www.fasb.org/pdf/fas115.pdf">http://www.fasb.org/pdf/fas115.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 115 21 <a href="http://www.fasb.org/pdf/fas115.pdf">http://www.fasb.org/pdf/fas115.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 115 22 <a href="http://www.fasb.org/pdf/fas115.pdf">http://www.fasb.org/pdf/fas115.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 133 534 h <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard)</p>
1241		D	I	T Monetary	usfr-fst	<p>Investments</p> <p>InvestmentsCurrentNoncurrent</p> <p>Total of all investments held by the company</p>	
1242		D	T	Monetary	usfr-fst	<p>Issuance of Senior Debt</p> <p>IssuancesSeniorDebt</p> <p>Issuances of loans or debt securities that have a claim prior to junior obligations and equity on a corporation's assets in the event of a liquidation.</p>	
1243		C	D	T Monetary	usfr-fst	<p>Issuance of Warrants by Subsidiaries</p> <p>IssuanceWarrantsSubsidiaries</p> <p>Warrants issued by the company to investors</p>	
1244		D	T	Monetary	usfr-fst	<p>Issuances of Subordinated Debt</p> <p>IssuancesSubordinatedDebt</p> <p>Issuances of debt where there is a pecking order determining the sequence in which a company will pay off its debt instruments, subordinate (or junior) issues will not be repaid until unsubordinated (or senior) debt has been repaid in full.</p>	
1245		D	D	T Monetary	usfr-pt	<p>Labor and Related Expenses</p> <p>LaborRelatedExpenses</p> <p>Expenditures for salaries, wages, pension costs, profit sharing and incentive compensation, payroll taxes, and other employee benefits.</p>	
1246		D		(String)	usfr-pt	<p><b>Labor and Related Expenses</b></p> <p>LaborRelatedExpensesAbstract</p> <p>The aggregate amount for all the costs incurred related to persons who work for the reporting entity, including salaries/wages, pension costs, incentive compensation, various employee benefits, etc.</p>	



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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1247	D	I	T	Monetary	usfr-pt	Land Land Land is recorded (and carried) at its original cost, with no adjustment for appreciation or depreciation. This excludes land held for sale.	FASB Accounting Principles Board Opinion (APB) 12 (Standard); FASB Current Text (CT) D40 105 (Standard); FASB Statement of Financial Accounting Standard (FAS) 86 11 <a href="http://www.fasb.org/pdf/fas86.pdf">http://www.fasb.org/pdf/fas86.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 93 <a href="http://www.fasb.org/pdf/fas93.pdf">http://www.fasb.org/pdf/fas93.pdf</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 5 2 13a <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 5 2 14 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal</a> 2004-08-01 (Standard); SEC Staff Position (SP) (Standard)
1248	D	I	T	Monetary	usfr-pt	Land and Land Improvements LandLandImprovements Land and costs incurred to improve the land. This excludes land held for sale.	
1249		I		(String)	usfr-pt	<b>Land and Land Improvements</b> LandLandImprovementsAbstract The aggregate costs for land (including purchase price/expense and other costs incurred to make land ready for use) and additions used to improve land (e.g. parking lots, walkways, etc. which are subject to depreciation)	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1250	D	I	T	Monetary	usfr-pt	Land Improvements LandImprovements Items added to land that have limited lives, such as fences, walkways, parking lots.	FASB Accounting Principles Board Opinion (APB) 12 (Standard); FASB Current Text (CT) D40 105 (Standard); FASB Statement of Financial Accounting Standard (FAS) 86 11 <a href="http://www.fasb.org/pdf/fas86.pdf">http://www.fasb.org/pdf/fas86.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 93 <a href="http://www.fasb.org/pdf/fas93.pdf">http://www.fasb.org/pdf/fas93.pdf</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 5 2 13a <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 5 2 14 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal</a> 2004-08-01 (Standard); SEC Staff Position (SP) (Standard)
1251	D	I	T	Monetary	usfr-pt	Land, Buildings and Improvements LandBuildingsImprovements 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.	
1252		I		(String)	usfr-pt	<b>Land, Buildings and Improvements</b> LandBuildingsImprovementsAbstract The aggregate costs for land (including purchase price/expense and other costs incurred to make land ready for use), buildings (including purchase/construction related costs) and additions used to improve land/building (e.g. parking lots, fences, etc.) net of any applicable depreciation for buildings and improvements	
1253	D	D	T	Monetary	usfr-pt	Lease and Rental Expense LeaseRentalExpense 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.	
1254	D	I	T	Monetary	usfr-pt	Leasehold Improvements LeaseholdImprovements Improvements to tangible assets that are leased.	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1255	D	D	T	Monetary	usfr-pt	Leases in Financial Statements of Lessees - Amortization Expense Related to Assets Recorded Under Capital Leases LeasesFinancialStatementsLesseesAmortizationExpenseRelatedAssetsRecordedUnderCapitalLeases Amortization expense for assets recorded under capital leases.	FASB Current Text (CT) L10 112 a 5 (Standard); FASB Statement of Financial Accounting Standard (FAS) 13 13 <a href="http://www.fasb.org/pdf/fas13.pdf">http://www.fasb.org/pdf/fas13.pdf</a> 2004-08-01 (Standard)
1256		D	T	String	usfr-pt	Leases in Financial Statements of Lessees - Capital Leased Assets LeasesFinancialStatementsLesseesCapitalLeasedAssets Include the gross amounts of buildings, machinery and equipment, furniture and fixtures, computer equipment, leasehold improvements and other property, plant and equipment used in capital leases and total accumulated amortization related to these capital assets.	FASB Current Text (CT) L10 112 a 1 (Standard); FASB Current Text (CT) L10 112 a 5 (Standard); FASB Statement of Financial Accounting Standard (FAS) 13 13 <a href="http://www.fasb.org/pdf/fas13.pdf">http://www.fasb.org/pdf/fas13.pdf</a> 2004-08-01 (Standard)
1257	D	I	T	Monetary	usfr-pt	Leases in Financial Statements of Lessees - Capital Leased Assets - Buildings LeasesFinancialStatementsLesseesCapitalLeasedAssetsBuildings The gross amount of buildings classified under gross capital leased assets.	FASB Current Text (CT) L10 112 a 1 (Standard); FASB Current Text (CT) L10 112 a 5 (Standard); FASB Statement of Financial Accounting Standard (FAS) 13 13 <a href="http://www.fasb.org/pdf/fas13.pdf">http://www.fasb.org/pdf/fas13.pdf</a> 2004-08-01 (Standard)
1258	D	I	T	Monetary	usfr-pt	Leases in Financial Statements of Lessees - Capital Leased Assets - Computer Equipment LeasesFinancialStatementsLesseesCapitalLeasedAssetsComputerEquipment The gross amount of computer equipment classified under gross capital leased assets.	FASB Current Text (CT) L10 112 a 1 (Standard); FASB Current Text (CT) L10 112 a 5 (Standard); FASB Statement of Financial Accounting Standard (FAS) 13 13 <a href="http://www.fasb.org/pdf/fas13.pdf">http://www.fasb.org/pdf/fas13.pdf</a> 2004-08-01 (Standard)
1259	D	I	T	Monetary	usfr-pt	Leases in Financial Statements of Lessees - Capital Leased Assets - Furniture and Fixtures LeasesFinancialStatementsLesseesCapitalLeasedAssetsFurnitureFixtures The gross amount of all furniture and fixtures classified under gross capital leased assets.	FASB Current Text (CT) L10 112 a 1 (Standard); FASB Current Text (CT) L10 112 a 5 (Standard); FASB Statement of Financial Accounting Standard (FAS) 13 13 <a href="http://www.fasb.org/pdf/fas13.pdf">http://www.fasb.org/pdf/fas13.pdf</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1260	D	I	T	Monetary	usfr-pt	Leases in Financial Statements of Lessees - Capital Leased Assets - Leasehold Improvements LeasesFinancialStatementsLesseesCapitalLeasedAssetsLeaseholdImprovements The gross amount of leasehold improvements classified under gross capital leased assets.	FASB Current Text (CT) L10 112 a 1 (Standard); FASB Current Text (CT) L10 112 a 5 (Standard); FASB Statement of Financial Accounting Standard (FAS) 13 13 <a href="http://www.fasb.org/pdf/fas13.pdf">http://www.fasb.org/pdf/fas13.pdf</a> 2004-08-01 (Standard)
1261	D	I	T	Monetary	usfr-pt	Leases in Financial Statements of Lessees - Capital Leased Assets - Machinery and Equipment LeasesFinancialStatementsLesseesCapitalLeasedAssetsMachineryEquipment The gross amount of machinery and equipment classified under gross capital leased assets.	FASB Current Text (CT) L10 112 a 1 (Standard); FASB Current Text (CT) L10 112 a 5 (Standard); FASB Statement of Financial Accounting Standard (FAS) 13 13 <a href="http://www.fasb.org/pdf/fas13.pdf">http://www.fasb.org/pdf/fas13.pdf</a> 2004-08-01 (Standard)
1262	D	I	T	Monetary	usfr-pt	Leases in Financial Statements of Lessees - Capital Leased Assets - Other Property, Plant and Equipment LeasesFinancialStatementsLesseesCapitalLeasedAssetsOtherPropertyPlantEquipment The gross amount of other property, plant and equipment classified under gross capital leased assets.	FASB Current Text (CT) L10 112 a 1 (Standard); FASB Current Text (CT) L10 112 a 5 (Standard); FASB Statement of Financial Accounting Standard (FAS) 13 13 <a href="http://www.fasb.org/pdf/fas13.pdf">http://www.fasb.org/pdf/fas13.pdf</a> 2004-08-01 (Standard)
1263		D	T	String	usfr-pt	Leases in Financial Statements of Lessees - Future Minimum Lease Payments - Capital Leases LeasesFinancialStatementsLesseesFutureMinimumLeasePaymentsCapitalLeases The future minimum lease payments for capital leases as of the date of the latest balance sheet presented, in the aggregate and for each of the five succeeding fiscal years.	FASB Current Text (CT) L10 112 a 2 (Standard); FASB Current Text (CT) L10 417 a 3 (Standard); FASB Statement of Financial Accounting Standard (FAS) 13 13 <a href="http://www.fasb.org/pdf/fas13.pdf">http://www.fasb.org/pdf/fas13.pdf</a> 2004-08-01 (Standard)
1264		D	T	String	usfr-pt	Leases in Financial Statements of Lessees - Future Minimum Lease Payments - Operating Leases LeasesFinancialStatementsLesseesFutureMinimumLeasePaymentsOperatingLeases The future minimum lease payments as of the date of the latest balance sheet presented, for each of the five succeeding fiscal years and in the aggregate.	FASB Current Text (CT) L10 112 b 1 (Standard); FASB Current Text (CT) L10 417 a 3 (Standard); FASB Statement of Financial Accounting Standard (FAS) 13 16 <a href="http://www.fasb.org/pdf/fas13.pdf">http://www.fasb.org/pdf/fas13.pdf</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1265	D	D	T	Monetary	usfr-pt	Leases in Financial Statements of Lessees - Rental Expense of Operating Leases LeasesFinancialStatementsLesseesRentalExpenseOperatingLeases The amount of rental expense for operating leases.	FASB Current Text (CT) L10 112 a 4 (Standard); FASB Statement of Financial Accounting Standard (FAS) 13 <a href="http://www.fasb.org/pdf/fas13.pdf">http://www.fasb.org/pdf/fas13.pdf</a> 2004-08-01 (Standard)
1266		D	T	String	usfr-pt	Leases in Financial Statements of Lessees Note LeasesInFinancialStatementsLesseesNote Leases in financial statements of lessees may be operating or capital leases. Includes a general description of the lessees leasing arrangements, and the nature and extent of leases with related parties. Disclose a description of the lessee's leasing arrangement, including the basis for determining contingent rentals, terms of renewal or purchase options and escalation clauses, restrictions imposed by lease agreements, obligations to refinancing of the lessor's debt, significant penalties, and terms of any significant guarantees (e.g. of residual value). For capital leases, disclosure often includes: 1) the gross amount of assets recorded under capital leases by major class and total accumulated depreciation, 2) liabilities related to assets recorded under capital leases, 3) future minimum lease payments for the next five fiscal years, 4) future minimum lease payments representing executory costs and imputed interest to reduce to present value, 5) contingent rentals incurred, 6) amortization of capital lease asset (unless noted it is included in depreciation expense), and 7) future minimum payments received under noncancelable subleases. For operating leases, disclose 1) rental expense, 2) future minimum lease payments for the next five fiscal years, and 3) future minimum payments received under noncancelable subleases.	FASB Current Text (CT) L10 112 a (Standard); FASB Current Text (CT) L10 112 b 2 (Standard); FASB Current Text (CT) L10 112 c (Standard); FASB Current Text (CT) L10 112 d (Standard); FASB Current Text (CT) L10 125 (Standard); FASB Current Text (CT) L10 414 (Standard); FASB Current Text (CT) L10 417 a 3 (Standard); FASB Current Text (CT) L10 418 a (Standard); FASB Emerging Issues Taskforce (EITF) 90-15 (Standard); FASB Statement of Financial Accounting Standard (FAS) 13 <a href="http://www.fasb.org/pdf/fas13.pdf">http://www.fasb.org/pdf/fas13.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 98 <a href="http://www.fasb.org/pdf/fas98.pdf">http://www.fasb.org/pdf/fas98.pdf</a> 2004-08-01 (Standard)
1267	C	I	T	Monetary	usfr-pt	Leases in Financial Statements of Lessors - Accumulated Depreciation - Operating Leases LeasesFinancialStatementsLessorsOperatingLeaseAccumulatedDepreciation For operating leases, the total amount of accumulated depreciation for leased property.	FASB Current Text (CT) L10 119 b 1 (Standard); FASB Statement of Financial Accounting Standard (FAS) 13 23 <a href="http://www.fasb.org/pdf/fas13.pdf">http://www.fasb.org/pdf/fas13.pdf</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1268	C	I	T	Monetary	usfr-pt	<p>Leases in Financial Statements of Lessors - Allowance for Uncollectible Lease Payments - Sales Type and Direct</p> <p>LeasesFinancialStatementsLessorsAllowanceUncollectibleLeasePaymentsSalesTypeDirect</p> <p>The accumulated allowance for uncollectible minimum lease payments receivable in sales-type and direct financing leases.</p>	<p>FASB Current Text (CT) L10 119 a 1 (Standard); FASB Current Text (CT) L10 414 (Standard); FASB Current Text (CT) L10 418 A (Standard); FASB Statement of Financial Accounting Standard (FAS) 13 23 <a href="http://www.fasb.org/pdf/fas13.pdf">http://www.fasb.org/pdf/fas13.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 13 5 <a href="http://www.fasb.org/pdf/fas13.pdf">http://www.fasb.org/pdf/fas13.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 98 22 <a href="http://www.fasb.org/pdf/fas98.pdf">http://www.fasb.org/pdf/fas98.pdf</a> 2004-08-01 (Standard)</p>
1269		D	T	String	usfr-pt	<p>Leases in Financial Statements of Lessors - Cost of Lease Property - Operating Lease</p> <p>LeasesFinancialStatementsLessorsOperatingLeaseCostLeaseProperty</p> <p>For operating leases, the cost and carrying amount, if different, of property on lease or held for leasing by major classes of property according to nature or function.</p>	<p>FASB Current Text (CT) L10 119 b 1 (Standard); FASB Statement of Financial Accounting Standard (FAS) 13 23 <a href="http://www.fasb.org/pdf/fas13.pdf">http://www.fasb.org/pdf/fas13.pdf</a> 2004-08-01 (Standard)</p>

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1270	D	D	T	Monetary	usfr-pt	<p>Leases in Financial Statements of Lessors - Executory Costs of Minimum Lease Payments</p> <p>LeasesFinancialStatementsLessorsExecutoryCostsMinimumLeasePayments</p> <p>The amount of executory costs within minimum lease payments for the net investment of a lessor</p>	<p>FASB Current Text (CT) L10 119 a 1 (Standard); FASB Current Text (CT) L10 414 (Standard); FASB Current Text (CT) L10 418 A (Standard); FASB Statement of Financial Accounting Standard (FAS) 13 23 <a href="http://www.fasb.org/pdf/fas13.pdf">http://www.fasb.org/pdf/fas13.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 13 5 <a href="http://www.fasb.org/pdf/fas13.pdf">http://www.fasb.org/pdf/fas13.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 98 23 <a href="http://www.fasb.org/pdf/fas98.pdf">http://www.fasb.org/pdf/fas98.pdf</a> 2004-08-01 (Standard)</p>
1271		D	T	String	usfr-pt	<p>Leases in Financial Statements of Lessors - Future Minimum Lease Payments - Sales Type and Direct</p> <p>LeasesFinancialStatementsLessorsFutureMinimumLeasePaymentsSalesTypeDirect</p> <p>Future minimum lease payments to be received for each of the five succeeding fiscal years as of the date of the latest balance sheet presented (for sales-type and direct financing leases).</p>	<p>FASB Current Text (CT) L10 119 a 2 (Standard); FASB Statement of Financial Accounting Standard (FAS) 13 23 <a href="http://www.fasb.org/pdf/fas13.pdf">http://www.fasb.org/pdf/fas13.pdf</a> 2004-08-01 (Standard)</p>
1272		D	T	String	usfr-pt	<p>Leases in Financial Statements of Lessors - Future Minimum Rentals - Operating Lease</p> <p>LeasesFinancialStatementsLessorsFutureMinimumRentalsOperatingLease</p> <p>Amount of future minimum rentals on noncancelable leases for each of the next five fiscal years and in the aggregate.</p>	<p>FASB Current Text (CT) L10 119 b 2 (Standard); FASB Current Text (CT) L10 417 a 3 (Standard); FASB Statement of Financial Accounting Standard (FAS) 13 23 <a href="http://www.fasb.org/pdf/fas13.pdf">http://www.fasb.org/pdf/fas13.pdf</a> 2004-08-01 (Standard)</p>
1273		D	T	String	usfr-pt	<p>Leases in Financial Statements of Lessors - Leveraged Leases</p> <p>LeasesFinancialStatementsLessorsLeveragedLeases</p> <p>Detail description of leveraged leases, including the net rentals receivable, investment credit to be realized, the estimated residual value of the asset, unearned and deferred income, deferred taxes, pretax income, tax effect of pretax income, and the investment credit recognized in income.</p>	<p>FASB Current Text (CT) L10 145 (Standard); FASB Statement of Financial Accounting Standard (FAS) 13 43 <a href="http://www.fasb.org/pdf/fas13.pdf">http://www.fasb.org/pdf/fas13.pdf</a> 2004-08-01 (Standard)</p>

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1274		D	T	String	usfr-pt	Leases in Financial Statements of Lessors - Net Property Operating Lease LeasesFinancialStatementsLessorsNetPropertyOperatingLease For operating leases, the net amount (cost less accumulated depreciation) of property on lease or held for leasing by major classes of property according to nature or function.	FASB Current Text (CT) L10 119 b 1 (Standard); FASB Statement of Financial Accounting Standard (FAS) 13 23 <a href="http://www.fasb.org/pdf/fas13.pdf">http://www.fasb.org/pdf/fas13.pdf</a> 2004-08-01 (Standard)
1275		I	T	Monetary	usfr-pt	Leases in Financial Statements of Lessors - Unguaranteed Residual Value of Leased Property LeasesFinancialStatementsLessorsUnguaranteedResidualValueLeasedProperty The amount of unguaranteed residual values for the net investment of a lessor	FASB Current Text (CT) L10 119 a 1 (Standard); FASB Statement of Financial Accounting Standard (FAS) 13 23 <a href="http://www.fasb.org/pdf/fas13.pdf">http://www.fasb.org/pdf/fas13.pdf</a> 2004-08-01 (Standard)



ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1276	D	T	String		usfr-pt	<p>Leases in Financial Statements of Lessors Note</p> <p>LeasesInFinancialStatementsLessorsNote</p> <p>Disclosures of leases of lessors include a general description of the leasing arrangements and the nature and extent of leasing transactions with related parties. For sales-type and direct financing leases, include the following: (a) the components of the net investments in sales-type and direct financing leases (aggregate future minimum lease payments to be received, unguaranteed residual values accruing to the lessor's benefit, unearned income, and initial direct costs), (b) the future minimum lease payments to be received for each of the next five fiscal years, and (c) the total contingent rentals included in income. For operating leases, disclose: (a) the cost and carrying amount of property on lease or held for leasing by major classes of property, including accumulated depreciation, and future minimum rentals in the aggregate and for each of the next five fiscal years on noncancelable leases, and (b) total contingent rentals included in income. Disclose the components of the net investment in leveraged leases (including rentals receivable, receivable related to investment tax credit, estimated residual value, unearned and deferred income, and related deferred taxes). Disclosures may also include pretax income and related tax affect from leveraged leases and the amount of investment tax credit recognized as income.</p>	<p>FASB Current Text (CT) L10 119 a 1 (Standard); FASB Current Text (CT) L10 119 a 4 (Standard); FASB Current Text (CT) L10 119 b 1 (Standard); FASB Current Text (CT) L10 119 b 2 (Standard); FASB Current Text (CT) L10 119 b 3 (Standard); FASB Current Text (CT) L10 119 c (Standard); FASB Current Text (CT) L10 125 (Standard); FASB Current Text (CT) L10 145 (Standard); FASB Current Text (CT) L10 149 (Standard); FASB Current Text (CT) L10 417 a 3 (Standard); FASB Emerging Issues Taskforce (EITF) 00-11 (Standard); FASB Statement of Financial Accounting Standard (FAS) 13 <a href="http://www.fasb.org/pdf/fas13.pdf">http://www.fasb.org/pdf/fas13.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 91 <a href="http://www.fasb.org/pdf/fas91.pdf">http://www.fasb.org/pdf/fas91.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 98 <a href="http://www.fasb.org/pdf/fas98.pdf">http://www.fasb.org/pdf/fas98.pdf</a> 2004-08-01 (Standard)</p>
1277	D	I	T Monetary		usfr-pt	<p>Leasing Receivables, Net</p> <p>LeasingReceivablesNet</p> <p>Receivables arising from the leasing of goods and services, net of uncollectible accounts.</p>	
1278	C	I	T Monetary		usfr-pt	<p>Liabilities</p> <p>Liabilities</p> <p>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.</p>	<p>FASB FASB Financial Accounting Concepts (CON) 6 <a href="http://www.fasb.org/pdf/con6.pdf">http://www.fasb.org/pdf/con6.pdf</a> 2004-08-01 (Standard)</p>

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1279	C	I	T	Monetary	usfr-pt	Liabilities - Current CurrentLiabilities Total obligations incurred as part of normal operations that is expected to be repayed during the following twelve months or one business cycle.	
1280	C	I	T	Monetary	usfr-pt	Liabilities - Noncurrent NoncurrentLiabilities Total obligations incurred as part of normal operations that is expected to be repayed beyond the following twelve months or one business cycle.	
1281		I		(String)	usfr-pt	<b>Liabilities - Noncurrent</b> NoncurrentLiabilitiesAbstract The aggregate amount for all non-current (due beyond one year or one operating cycle) obligations owed by the reporting entity at the end of an accounting period	
1282	C	I	T	Monetary	usfr-pt	Liabilities - Other OtherLiabilitiesShortTermLongTerm Other liabilities not previously defined elsewhere.	
1283	C	I	T	Monetary	usfr-pt	Liabilities and Stockholders' Equity LiabilitiesStockholdersEquity Total of all Liabilities and Stockholders' Equity items.	
1284		I		(String)	usfr-pt	<b>Liabilities and Stockholders' Equity</b> LiabilitiesStockholdersEquityAbstract The aggregate amount for total Liabilities and total Stockholder's Equity at the end of an accounting period	
1285		D	T	Monetary	usfr-pt	Liabilities Assumed LiabilitiesAssumed The fair value of liabilities assumed in noncash investing or financing activities.	FASB Statement of Financial Accounting Standard (FAS) 95 32 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1286	C	I	T	Monetary	usfr-pt	Liabilities of Discontinued Operations - Current LiabilitiesDiscontinuedOperationsCurrent 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).	FASB Statement of Financial Accounting Standard (FAS) 144 <a href="http://www.fasb.org/pdf/fas144.pdf">http://www.fasb.org/pdf/fas144.pdf</a> 2004-08-01 (Standard)
1287	C	I	T	Monetary	usfr-pt	Liabilities of Discontinued Operations - Current and Noncurrent LiabilitiesDiscontinuedOperationsShortTermLongTerm Obligations arising from the sale, disposal or planned sale in the near future of a business segment (e.g. product line, class of customers).	FASB Statement of Financial Accounting Standard (FAS) 144 <a href="http://www.fasb.org/pdf/fas144.pdf">http://www.fasb.org/pdf/fas144.pdf</a> 2004-08-01 (Standard)
1288	C	I	T	Monetary	usfr-pt	Liabilities of Discontinued Operations - Noncurrent LiabilitiesDiscontinuedOperationsNoncurrent	
1289		I		(String)	usfr-pt	<b>Liabilities</b> LiabilitiesAbstract The aggregate amount for all obligations owed by the reporting entity at the end of an accounting period	
1290		I		(String)	usfr-pt	<b>Liability Related Notes</b> LiabilityRelatedNotesAbstract Note disclosure related to the liabilities, e.g. disclosure about debt extinguishment, trouble debt restructure, unconditional purchase obligations...	
1291		D	T	String	usfr-pt	Licenses - Description IntangibleAssetsLicensesDescription The gross amount of the license intangible assets	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1292		D	T	String	usfr-pt	Limited Liability Companies and Partnerships Note LimitedLiabilityCompaniesPartnershipsNote Disclosure for Limited Liability Companies (LLCs) and Limited Liability Partnerships (LLPs) often includes: (a) a statement of changes in members' equity, (b) a description of any limitation of its members' liability, different classes of members' interests and the respective rights, preferences, and privileges, and the date the LLC or LLP will cease to exist, and (c) the assets and liabilities previously that were held by a predecessor entity or entities (for the year of formation).	AICPA Practice Bulletin (PB) 14 (Standard)
1293	D	I	T	Monetary	usfr-fst	Limited Partnership Investments InvestmentsLimitedPartnerships The value of limited partnership investments held by the company	SEC Regulation S-X (SX) Rule 7 3 1 f <a href="http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#lance">http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#lance</a> 2004-08-01 (Standard)
1294	C	I	T	Monetary	usfr-pt	Line of Credit - Current LineCreditCurrent 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.	
1295	C	I	T	Monetary	usfr-pt	Line of Credit - Long Term LineCreditLongTermDebt 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.	FASB Statement of Financial Accounting Standard (FAS) 6 <a href="http://www.fasb.org/pdf/fas6.pdf">http://www.fasb.org/pdf/fas6.pdf</a> 2004-08-01 (Standard)
1296		D	T	String	usfr-pt	Listing of Available for Sale Securities InvestmentsListingAvailableSaleSecurities The listing of each major type of available-for-sale debt/equity securities with required disclosures about their fair value, amortized costs, realized/unrealized gain (loss), etc.	
1297		D	T	String	usfr-fst	Listing of Discounts or Premiums on Premiums Receivable ListingDiscountsPremiumsPremiumsReceivable The detailed listing of discounts or premiums on premiums receivable (insurance policy premiums due from the insured/agent and/or the portion earned but not billed)	
1298		D	T	String	usfr-pt	Listing of Held to Maturity Securities InvestmentsListingHeldMaturitySecurities The listing of major types of held-to-maturity debt securities with required disclosures about their maturities, fair value, amortized costs, realized/unrealized gain (loss), etc.	
1299		I	T	String	usfr-pt	Listing of Inventory by Major Classes ListingofInventorybyMajorClasses Listing of Inventory by Major classes	
1300	D	D	T	Monetary	usfr-pt	Litigation Expense LitigationExpense Costs incurred in determining and enforcing legal rights.	
1301	C	I	T	Monetary	usfr-pt	Litigation Reserve LitigationReserve Known and estimated reserve for litigation costs (e.g. lawsuits and attorney fees).	FASB Statement of Financial Accounting Standard (FAS) 5 <a href="http://www.fasb.org/pdf/fas5.pdf">http://www.fasb.org/pdf/fas5.pdf</a> 2004-08-01 (Standard)
1302		D	T	Monetary	usfr-fst	Loan and Lease Originations and Principal Collections NetLoanLeaseOriginationsPrincipalCollections Net proceed flow of Net Loan Originations and Principal Collections	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1303		D	T	String	usfr-fst	Loan Commitments Policy AccountingPoliciesLoansCommitments Description of accounting policies related to loan commitments.	
1304		D	T	String	usfr-pt	Loan Impairment Note LoanImpairmentNote Relates to the impairment (e.g. potential uncollectibility) of a creditors' receivables (e.g. accounts receivable, notes receivable). Disclosure often includes: 1) the total investment in the impaired loans at the end of each fiscal period, 2) the investment amount in the impaired loans for which there is a related allowance and the amount of the allowance, 3) the investment amount in the impaired loans for which there is no related allowance, 4) description of the accounting policy for the allowance for loan losses (for SEC), 5) the policy for recognizing interest income on impaired loans, including how cash receipts are recorded, 6) the average recorded investment in the impaired loans during the period, 7) the related amount of interest income recognized during the period that the loans were impaired, 8) the amount of interest income recognized using a cash-basis method of accounting during the period that the loans were impaired, and 9) the activity (additions and subtractions) of the impaired loans' allowance.	FASB Current Text (CT) 108 118 (Standard); FASB Statement of Financial Accounting Standard (FAS) 114 <a href="http://www.fasb.org/pdf/fas114.pdf">http://www.fasb.org/pdf/fas114.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 118 <a href="http://www.fasb.org/pdf/fas118.pdf">http://www.fasb.org/pdf/fas118.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 118 6 <a href="http://www.fasb.org/pdf/fas118.pdf">http://www.fasb.org/pdf/fas118.pdf</a> 2004-08-01 (Standard)
1305		D	T	String	usfr-fst	Loan Portfolio Analysis - Domestic Loan Analysis LoanPortfolioAnalysisDomesticLoanAnalysis As of the end of each of the last five fiscal years, include the amount of loans in each of the following categories for domestic loans: (a) commercial, financial, and agricultural, (b) real estate-construction, (c) real estate-mortgage, (d) installment loans to individuals, and (e) lease financing. For (a) and (b), include amounts that are due in one year or less, due after one year through five years (present predetermined interest rates and floating or adjustable interest rates separately), and due after five years (present predetermined interest rates and floating or adjustable interest rates separately).	SEC SEC Industry Guide Guide 3 III A <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3</a> 2004-08-01 (Standard)
1306		D	T	String	usfr-fst	Loan Portfolio Analysis - Foreign LoanPortfolioAnalysisForeign As of the end of each of the last five fiscal years, include the amount of loans in each of the following categories for foreign loans: (a) governments and official institutions, (b) banks and other financial institutions, (c) commercial and industrial, and (d) other loans. Include amounts that are due in one year or less, after one year through five years (present predetermined interest rates and floating or adjustable interest rates separately), and due after five years (present predetermined interest rates and floating or adjustable interest rates separately).	SEC Regulation S-X (SX) Rule 9 05 (a) <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#ties">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#ties</a> 2004-08-01 (Standard); SEC SEC Industry Guide Guide 3 III A <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3</a> 2004-08-01 (Standard)
1307		D	T	String	usfr-fst	Loan Portfolio Analysis Note LoanPortfolioAnalysis Description and amounts of domestic and foreign loans.	SEC SEC Industry Guide Guide 3 III A <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1308	D	I	T	Monetary	usfr-fst	Loan Portfolio Composition by Major Loan Category LoanPortfolioCompositionMajorLoanCategory	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I 8 (b) <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 03 7 (a) <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
1309	D	D	T	Monetary	usfr-fst	Loan Related Assets - Letters of Credit LoanRelatedAssetsLettersCredit Amount of letter of credit, a legal document issued by a buyer's bank that upon presentation of required documents payment would be made.	
1310	D	I	T	Monetary	usfr-fst	Loan Related Assets - Loan Assets LoansRelatedAssetsLoansAssets Total loans on the balance sheet.	AICPA Industry Audit and Accounting Guide (AAG) BNS 6 75 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 3 7 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
1311		D	T	String	usfr-fst	Loan Related Assets - Loans Held in Portfolio LoansRelatedAssetsLoansHeldPortfolio Description of the amount of loans held in portfolio.	
1312	D	I	T	Monetary	usfr-fst	Loan Related Assets - Net Unamortized Deferred Fees and Costs LoansRelatedAssetsNetUnamortizedDeferredFeesCosts The amount of net unamortized deferred fees and costs.	AICPA Industry Audit and Accounting Guide (AAG) BNS 6 75 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1313	D	D	T	Monetary	usfr-fst	Loan Related Assets - Securitizations LoansRelatedAssetsLoansAssetsSecuritizationLoans Amount of transfers of pools of loan receivables to one or more third parties.	FASB Statement of Financial Accounting Standard (FAS) 115 <a href="http://www.fasb.org/pdf/fas115.pdf">http://www.fasb.org/pdf/fas115.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 134 <a href="http://www.fasb.org/pdf/fas134.pdf">http://www.fasb.org/pdf/fas134.pdf</a> 2004-08-01 (Standard)
1314	D	D	T	Monetary	usfr-fst	Loan Related Assets - Securitizations - Real Estate Mortgage LoansRelatedAssetsLoansAssetsSecuritizationLoansRealEstateMortgageSecuritizedLoans Amount of transfers of real estate mortgage pools of loan receivables to one or more third parties.	
1315	D	D	T	Monetary	usfr-fst	Loan Related Assets - Troubled Debt Restructured Loans LoansRelatedAssetsTroubledDebtRestructuredLoans The amount of loans that have been restructured in a troubled debt restructuring.	AICPA Industry Audit and Accounting Guide (AAG) BNS 6 74 (Standard)
1316	D	I	T	Monetary	usfr-fst	Loan Related Assets - Unamortized Premiums and Discounts LoansRelatedAssetsUnamortizedPremiumsDiscounts The amount of unamortized premiums and discounts on loans.	AICPA Industry Audit and Accounting Guide (AAG) BNS 6 75 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 3 7 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
1317	D	D	T	Monetary	usfr-fst	Loan Related Assets - Undisbursed Portions of Loans Receivable LoansRelatedAssetsUndisbursedPortionsLoansReceivable The amount of undisbursed portions of loans receivable (loans-in-process)	AICPA Industry Audit and Accounting Guide (AAG) BNS 6 75 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1318	D	D	T	Monetary	usfr-fst	Loan Related Assets - Unearned Income LoansRelatedAssetsUnearnedIncome The amount of unearned income.	AICPA Industry Audit and Accounting Guide (AAG) BNS 6 75 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 3 7 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
1319		D	T	String	usfr-fst	Loan Related Assets Note LoansRelatedAssets The total loans, allowance for loan losses, unearned income, unamortized premiums and discounts on loans, undisbursed portions of loans receivable, net unamortized deferred fees and costs, and loans that have been restructured in a troubled debt restructuring.	AICPA Industry Audit and Accounting Guide (AAG) BNS 6 75 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 3 7 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
1320	D	I	T	Monetary	usfr-fst	Loans - Commercial CommercialLoans	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I 8 (b) (iv) <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 03 7 (a) (1) <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
1321	D	I	T	Monetary	usfr-fst	Loans - Commercial - Construction CommercialConstructionLoans The total amount of commercial loans (money lent to commercial entities rather than consumers) used for project construction purposes; such loans are usually secured by lien on property and will become due upon the completion of the project	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1322	D	I	T	Monetary	usfr-fst	Loans - Commercial - Financial Institutions CommercialLoansFinancialInstitutions The total amount of commercial loans (money lent to commercial entities rather than consumers) made to other financial institutions	
1323	D	I	T	Monetary	usfr-fst	Loans - Commercial - Governments CommercialLoansGovernments The total amount of commercial loans (money lent to commercial entities rather than consumers) made to governmental entities	
1324	D	I	T	Monetary	usfr-fst	Loans - Commercial - Lease Financing CommercialLoansLeaseFinancing The total amount of commercial loans (money lent to commercial entities rather than consumers) made in form of direct financing lease where the reporting entity (lessor) only recognizes interest revenue from the lease	
1325	D	I	T	Monetary	usfr-fst	Loans - Commercial - Mortgage CommercialLoansMortgage The total amount of commercial loans (money lent to commercial entities rather than consumers) secured by real estate mortgage; they are usually long-term loans	
1326	D	I	T	Monetary	usfr-fst	Loans - Commercial and Industrial CommercialIndustrial	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I 8 (b) (iv) <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 03 7 (a) (1) <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
1327	D	I	T	Monetary	usfr-fst	Loans - Commercial Real Estate MajorLoanCategoriesRealEstateCommercial The amount of real estate commercial loans, including loans payable in periodic installments and secured by developed income property and/or personal residences.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I 8 (b) (iv) <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 03 7 (a) (1) <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)



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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1328	D	I	T	Monetary	usfr-fst	Loans - Commercial, Financial and Agricultural MajorLoanCategoriesCommercialFinancialAgricultural The amount of commercial, financial and agricultural loans, including loans to real estate investment trusts, mortgage companies, banks and other financial institutions, loans for carrying securities and for agricultural purposes. Do not include loans secured primarily by developed real estate.	AICPA Industry Audit and Accounting Guide (AAG) BNS 6 75 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 3 7 A <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
1329	D	I	T	Monetary	usfr-fst	Loans - Consumer MajorLoanCategoriesConsumerLoans The amount of consumer loans.	
1330	D	I	T	Monetary	usfr-fst	Loans - Consumer - Construction ConsumerLoansConstruction The total amount of consumer loans (money lent to individual customers) used for construction purposes; such loans are usually secured by lien on property and will become due upon the completion of the construction	
1331	D	I	T	Monetary	usfr-fst	Loans - Consumer - Mortgage ConsumerLoansMortgage The total amount of consumer loans (money lent to individual customers) secured by real estate mortgage; they are usually long-term loans	
1332	D	I	T	Monetary	usfr-fst	Loans - Consumer - Other OtherConsumer	AICPA Industry Audit and Accounting Guide (AAG) BNS 6 75 (Standard); AICPA Statement of Position (SOP) 01-6 13 (e) (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I 8 (b) (iii) <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 03 7 (a) (4) <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1333	D	I	T	Monetary	usfr-fst	Loans - Consumer - Real Estate ConsumerRealEstate	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I 8 (b) <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 03 7 (a) <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
1334	D	I	T	Monetary	usfr-fst	Loans - Foreign MajorLoanCategoriesForeignLoans The amount of foreign loans.	AICPA Industry Audit and Accounting Guide (AAG) BNS 6 75 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 3 7 C <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 03 7 (a) (6) <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
1335	D	I	T	Monetary	usfr-fst	Loans - Foreign - Commercial ForeignLoansCommercial The total amount of commercial loans (money lent to commercial entities rather than consumers) originated in the foreign branches of the reporting entity	
1336	D	I	T	Monetary	usfr-fst	Loans - Foreign - Consumer ForeignLoansConsumer The aggregate amount of consumer loans (money lent to individual customers) originated in the foreign branches of the reporting entity	
1337	D	I	T	Monetary	usfr-fst	Loans - Foreign - Financial Institutions ForeignLoansFinancialInstitutions The total amount of foreign commercial loans (commercial loans originated in the foreign branches of the reporting entity) made to other financial institutions	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1338	D	I	T	Monetary	usfr-fst	Loans - Foreign - Governments ForeignLoansGovernments The total amount of foreign commercial loans (commercial loans originated in the foreign branches of the reporting entity) made to governmental entities	
1339	D	I	T	Monetary	usfr-fst	Loans - Foreign - Lease Financing ForeignLoansLeaseFinancing The total value of direct financing lease contracts originated in the foreign branches of the reporting entity	
1340	D	I	T	Monetary	usfr-fst	Loans - Foreign - Real Estate ForeignLoansRealEstate The aggregate value for all real estate loans (loans secured by real estates) originated in the foreign branches of the reporting entity	
1341	D	I	T	Monetary	usfr-fst	Loans - Home Equity HomeEquity	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I 8 (b) (iiii) <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 03 7 (a) (4) <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
1342	D	I	T	Monetary	usfr-fst	Loans - Installment MajorLoanCategoriesInstallmentLoans The amount of installment loans to individuals, including credit card, automobile, mobile home, residential repair and modernization and similar types of loans.	AICPA Industry Audit and Accounting Guide (AAG) BNS 6 75 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 3 7 A <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1343	D	I	T	Monetary	usfr-fst	Loans - Installment - Automobiles, Marine and Other Vehicles AutomobilesMarineOtherVehicles	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I 8 (b) (iiii) <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 03 7 (a) (4) <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
1344	D	I	T	Monetary	usfr-fst	Loans - Installment - Credit Card CreditCard	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I 8 (b) (iiii) <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 03 7 (a) (4) <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
1345	D	I	T	Monetary	usfr-fst	Loans - Installment - Other OtherInstallmentLoans The total value of other non-major installment loans made by the financial institutions; such loans should be repaid in periodic payments over a predetermined time period	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1346	D	I	T	Monetary	usfr-fst	Loans - Installment - Revolving Credit RevolvingCredit	AICPA Industry Audit and Accounting Guide (AAG) BNS 6 75 (Standard); AICPA Statement of Position (SOP) 01-6 13 (e) (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I 8 (b) (iiii) <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 03 7 (a) (4) <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
1347	D	I	T	Monetary	usfr-fst	Loans - Installment - Student Student	AICPA Industry Audit and Accounting Guide (AAG) BNS 6 75 (Standard); AICPA Statement of Position (SOP) 01-6 13 (e) (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I 8 (b) (iiii) <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 03 7 (a) (4) <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1348	D	I	T	Monetary	usfr-fst	Loans - Lease Financing MajorLoanCategoriesLeaseFinancing The amount of lease financing loans.	AICPA Industry Audit and Accounting Guide (AAG) BNS 6 75 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 3 7 A <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
1349	C	I	T	Monetary	usfr-pt	Loans - Long Term LoansLongTermPortion 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.	
1350	D	I	T	Monetary	usfr-fst	Loans - Mortgage Warehouse Lending MajorLoanCategoriesMortgageWarehouseLending The among of credit collateralized by residential mortgage loans to top tier mortgage companies.	
1351	D	I	T	Monetary	usfr-fst	Loans - Other MajorLoanCategoriesOtherLoans The amount of other loans not otherwise defined, regardless of size, if necessary to reflect any unusual risk concentration.	AICPA Industry Audit and Accounting Guide (AAG) BNS 6 75 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 3 7 A <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1352	D	I	T	Monetary	usfr-fst	Loans - Real Estate - Construction MajorLoanCategoriesRealEstateConstruction The amount of real estate construction loans, including loans secured by real estate that are made for the purpose of financing real estate construction and land development.	AICPA Industry Audit and Accounting Guide (AAG) BNS 6 75 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 3 7 A <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
1353	D	I	T	Monetary	usfr-fst	Loans - Real Estate - Mortgage MajorLoanCategoriesRealEstateMortgage The amount of real estate mortgage loans, including loans payable in periodic installments and secured by developed income property and/or personal residences.	AICPA Industry Audit and Accounting Guide (AAG) BNS 6 75 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 3 7 A <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
1354	D	I	T	Monetary	usfr-fst	Loans 90 Days Past Due Accruing Interest Loans90DaysPastDueAccruingInterest	AICPA Statement of Position (SOP) 01-6 13 (q) (Standard)
1355		I	T	Monetary	usfr-fst	Loans Being Serviced for Benefit of Others Note LoansBeingServicedBenefitOthers Total amount of loans being serviced for the benefit of others	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
1356	D	I	T	Monetary	usfr-fst	Loans Held for Sale LoansHeldSale Include loans considered to be held for sale (lower of cost or market). The loan's "cost" basis used in lower-of-cost-or-market accounting shall reflect the effect of the adjustment of its carrying amount made pursuant to paragraph 22(b) of FAS 133.	FASB Statement of Financial Accounting Standard (FAS) 133 22 B <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1357	D	I	T	Monetary	usfr-fst	<b>Loans Held For Sale - Mortgages</b> MortgagesHeldSale Include mortgage loans considered to be held for sale (lower of cost or market). The loan's "cost" basis used in lower-of-cost-or-market accounting shall reflect the effect of the adjustment of its carrying amount made pursuant to paragraph 22(b) of FAS 133.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
1358		I		(String)	usfr-fst	<b>Loans Held for Sale</b> LoansHeldSaleAbstract The total value of loans originated or acquired by the reporting entity with the purpose to resell	
1359	D	I	T	Monetary	usfr-fst	<b>Loans Held in Portfolio - Commercial Real Estate</b> LoansLoansHeldPortfolioCommercialRealEstate Loans made on real property such as office buildings, apartment buildings, shopping centers, industrial property, and hotels are generally referred to as commercial real estate loans. Such loans are usually secured by mortgages or other liens on the related real property. Repayment terms on commercial real estate loans vary considerably. Interest rates may be fixed or variable, and the loans may be structured for full, partial, or no amortization of principal (that is, periodic interest payments are required and the principal is to be paid in full at the loan maturity date). Some give the institution recourse to third parties, who guarantee repayment of all or a portion of the loans. Others are nonrecourse, that is, if the borrower cannot repay the loan, the lender has only the collateral as a source of repayment—the lender does not have recourse to any other source of repayment.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I 8 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 03 7 (a) (1) <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
1360	D	I	T	Monetary	usfr-fst	<b>Loans Held in Portfolio - Commercial, Industrial and Agricultural Loans</b> LoansLoansHeldPortfolioCommercialIndustrialAgriculturalLoans There are a wide variety of commercial, industrial, and agricultural loans. They include— Short-term working capital loans, which are generally used by manufacturing companies to finance the purchase of raw materials and other production needs until the finished goods are sold. <ul style="list-style-type: none"> <li>• Asset-based financing, usually secured by current assets such as accounts receivable or inventories.</li> <li>• Seasonal loans, which are used to provide cash to businesses (such as farms and retailers) during low-revenue periods of the year.</li> <li>• Floor-plan financing, which is used by automobile and durable goods dealers to finance inventories.</li> <li>• Long-term working capital loans.</li> <li>• Loans and leases to finance the purchase of equipment.</li> <li>• Loans to finance major projects, such as the construction of refineries, pipelines, and mining facilities.</li> </ul>	
1361	D	I	T	Monetary	usfr-fst	<b>Loans Held in Portfolio - Construction Loans</b> LoansLoansHeldPortfolioConstructionLoans Construction lending involves advances of money from a bank or savings institution to finance the construction of buildings or the development of raw land. The institution generally agrees to a specified loan amount, part of which will be disbursed to the borrower at the inception of the project and part of which will be disbursed as construction progresses, based on specified milestones that were agreed to by the institution and the borrower. Construction loans are generally made for the construction period only, which generally runs from one to seven years. Often, both interest and principal are payable at maturity. After construction is completed, the borrower usually obtains long-term mortgage financing from another financial institution. Large commercial real estate and construction loans may involve more than one lender	
1362	D	I	T	Monetary	usfr-fst	<b>Loans Held in Portfolio - Consumer Loans</b> LoansLoansHeldPortfolioConsumerLoans Consumer loans are loans to individuals for household, family, and other personal expenditures. Commonly, such loans are made to finance purchases of consumer goods, such as automobiles, boats, household goods, vacations, and education. Interest rates and terms vary considerably depending on many factors, including whether the loan is secured or unsecured. The two most significant kinds of consumer lending are installment loans and revolving credit arrangements (credit-card lending). These loans are also referred to as installment loans to individuals.	



ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1363	D	I	T	Monetary	usfr-fst	<p>Loans Held in Portfolio - Foreign Loans</p> <p>LoansLoansHeldPortfolioForeignLoans</p> <p>Foreign (or cross-border) loans are made primarily by larger institutions and consist of loans to foreign governments, loans to foreign banks and other financial institutions, and commercial and industrial loans. Foreign loans also include consumer and commercial lending, including real estate loans, made by foreign branches. Such loans may contain certain risks, not associated with domestic lending, such as foreign exchange and country or transfer risks. This type of lending exposes the institution to cross-border risk, which is the possibility that the borrowing country's exchange reserves are insufficient to support its repayment obligations.</p>	
1364	D	I	T	Monetary	usfr-fst	<p>Loans Held in Portfolio - Lease Financing</p> <p>LoansLoansHeldPortfolioLeaseFinancing</p> <p>Institutions also may be involved in direct lease financing, in which an institution owns and leases personal property for the use of its customers at the customers' specific request. A typical lease agreement contains an option providing for the purchase of the leased property, at its fair value or at a specified price, by the lessee at the expiration of the lease. Such leases may be financing transactions</p>	
1365	D	I	T	Monetary	usfr-fst	<p>Loans Held in Portfolio - Mortgage Loans on Real Estate Less Allowance</p> <p>NetLoansHeldPortfolioMortgageLoans</p> <p>The total value of the group of loans that are secured by real estate mortgage, net of the loan loss reserves provided</p>	
1366	D	I	T	Monetary	usfr-fst	<p>Loans Held in Portfolio - Policy Loans</p> <p>LoansLoansHeldPortfolioPolicyLoans</p> <p>Loans taken out by policyholders against the value of their insurance policies</p>	
1367	D	I	T	Monetary	usfr-fst	<p>Loans Held in Portfolio - Residential Real Estate Loans</p> <p>LoansLoansHeldPortfolioResidentialRealEstateLoans</p> <p>Loans secured by one- to four-family residential property of the borrower are generally referred to as residential mortgage loans. Repayment terms for residential mortgage loans may vary considerably. Such loans may be structured to provide for full amortization of principal, partial amortization with a balloon payment at a specified date, or negative amortization. Interest rates may be fixed or variable. Variable-rate loans generally are referred to as adjustable-rate mortgages (ARMs). In addition, institutions may require borrowers in certain circumstances to purchase private mortgage insurance to reduce the institution's credit risk.</p>	
1368	D	I	T	Monetary	usfr-fst	<p>Loans Held in Portfolio - Trade Financing</p> <p>LoansLoansHeldPortfolioTradeFinancing</p> <p>Trade financing is a specialized area of commercial lending frequently used by businesses that engage in international activities. Such financing includes open account financing, sales on consignment, documentary collections, advances against collections, letters of credit, bankers' acceptances, factoring, and forfeiting. Banks and savings institutions charge fees for such arrangements. The most commonly used of these arrangements is the letter of credit. The two primary types of letters of credit are the commercial letter of credit and the standby letter of credit. A commercial letter of credit represents a commitment by a bank or savings institution (the issuing institution) to make payment for a specified buyer (the importer) to a specified seller (the exporter) in accordance with terms stated in the letter of credit. Under a standby letter of credit, the issuing institution guarantees that the buyer will make payment. The issuing institution is not ordinarily expected to make payment; however, if it does make payment, the buyer is obligated under the agreement to repay the institution. Standby letters of credit are also used to guarantee the performance of U.S. companies under contracts with foreign corporations and foreign or domestic governments. Depending on the nature of the agreement, these transactions may involve a high degree of credit risk.</p>	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1369	D	I	T	Monetary	usfr-fst	Loans Held in Portfolio - Unearned Income LoansLoansHeldPortfolioUnearnedIncome Unearned income, net unamortized loan origination and other fees and costs, and purchased premiums/discounts;	AICPA Industry Audit and Accounting Guide (AAG) BNS 6 75 (Standard); AICPA Industry Audit and Accounting Guide (AAG) CRU 5 38 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 3 7 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
1370	D	I	T	Monetary	usfr-fst	Loans Held in Portfolio, Gross LoansLoansHeldPortfolio Net of unearned income	AICPA Industry Audit and Accounting Guide (AAG) BNS 6 75 (Standard); AICPA Industry Audit and Accounting Guide (AAG) CRU 5 38 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 3 7 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
1371		I		(String)	usfr-fst	<b>Loans Held in Portfolio, Gross</b> LoansLoansHeldPortfolioAbstract The aggregate gross value for all loans held in portfolio, which are usually grouped with respect to the borrowers, e.g. mortgage loans, commercial loans, consumer loans, etc.	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1372	D	I	T	Monetary	usfr-fst	Loans Held in Portfolio, Net NetLoansHeldPortfolio Net of unearned income and allowance for loan and lease losses	AICPA Industry Audit and Accounting Guide (AAG) BNS 6 75 (Standard); AICPA Industry Audit and Accounting Guide (AAG) CRU 5 38 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 3 7 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
1373		I		(String)	usfr-fst	<b>Loans Held in Portfolio, Net</b> NetLoansHeldPortfolioAbstract The aggregate value for all loans held in portfolio, which are usually grouped with respect to the borrowers (e.g. mortgage loans, commercial loans, consumer loans, etc.), net of the loan credit loss allowances	
1374	C	I	T	Monetary	usfr-pt	Loans Payable - Current LoansPayableCurrent 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.	
1375	D	I	T	Monetary	usfr-fst	Loans Pledged as Collateral LoansPledgedAsCollateral Total carrying value of loans pledged as collateral for borrowings.	FASB Statement of Financial Accounting Standard (FAS) 140 17 A <a href="http://www.fasb.org/pdf/fas140.pdf">http://www.fasb.org/pdf/fas140.pdf</a> 2004-08-01 (Standard)
1376	D	I	T	Monetary	usfr-fst	Loans, Net NetLoans Includes the following: (1) the amount of loans and leases held for sale at the lower of cost or fair value, (2) the amount of loans and leases that the reporting bank has the intent and ability to hold for the foreseeable future or until maturity or payoff, (3) the allowance for loan and lease losses, and (4) the net of unearned income and allowance for loans and leases.	
1377		I		(String)	usfr-fst	<b>Loans, Net</b> NetLoansAbstract The aggregate value for all loans outstanding net of the valuation allowances provided for loan losses	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1378	C	I	T	Monetary	usfr-pt	Long Term Debt LongTermDebt Portion of long term debt that is due greater than one year in the future.	FASB Current Text (CT) C32 101 (Standard); FASB Current Text (CT) D10 (Standard); FASB Statement of Financial Accounting Standard (FAS) 129 <a href="http://www.fasb.org/pdf/fas129.pdf">http://www.fasb.org/pdf/fas129.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 47 <a href="http://www.fasb.org/pdf/fas47.pdf">http://www.fasb.org/pdf/fas47.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 47 6 <a href="http://www.fasb.org/pdf/fas47.pdf">http://www.fasb.org/pdf/fas47.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 5 <a href="http://www.fasb.org/pdf/fas5.pdf">http://www.fasb.org/pdf/fas5.pdf</a> 2004-08-01 (Standard)
1379		D	T	Monetary	usfr-pt	Long Term Debt - Additional Allowance Charged to Operations LongTermDebtAdditionalAllowanceChargedOperations The additional amount charged to operations for increase to the allowance for credit losses.	FASB Statement of Financial Accounting Standard (FAS) 118 <a href="http://www.fasb.org/pdf/fas118.pdf">http://www.fasb.org/pdf/fas118.pdf</a> 2004-08-01 (Standard)
1380	C	I	T	Monetary	usfr-pt	Long Term Debt - Allowance for Credit Losses LongTermDebtAllowanceCreditLosses The amount of recorded allowance for any estimated credit losses.	FASB Current Text (CT) I08 118 (Standard); FASB Statement of Financial Accounting Standard (FAS) 118 6 <a href="http://www.fasb.org/pdf/fas118.pdf">http://www.fasb.org/pdf/fas118.pdf</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1381		I	T	String	usfr-pt	Long Term Debt - Amount and Terms of Unused Commitment LongTermDebtAmountTermsUnusedCommitment The amount and terms of any unused commitment.	SEC Regulation S-X (SX) Rule 5 2 22 b <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal</a> 2004-08-01 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I 18 (b) (iii) <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
1382	D	T	String		usfr-pt	Long Term Debt - Description LongTermDebtDescription US GAAP Disclosure of L.T. Obligations. This includes the following items: recorded obligations (e.g. long-term debt), unrecorded obligations (e.g. purchase obligations), and other long-term obligations (e.g. pledged assets, default of credit agreement/loan covenants). Recorded Obligations -- US GAAP disclosure often includes important features and provisions (e.g. interest rate, indication of priority, maturity date, basis of convertibility, indication of serial maturities, contingencies affecting payment of principle or interest) of long-term debt, the next five years of: 1) aggregate amount of payments for unconditional purchase obligations and 2) combined maturities and sinking fund requirements for all long-term borrowings. Unrecorded Obligations -- US GAAP Disclosure of specific characteristics (e.g. description and terms, the total amount of the fixed and determinable portion of the obligation(s), the nature of any variable components, and the amounts purchased under the obligation(s) for each income statement presented) of an unconditional, unrecorded obligation as well as the amount of imputed interest necessary to reduce the unconditional purchase obligation(s) to present value. Other Long-Term Obligations -- US GAAP Disclosure of other long-term obligations, such as assets mortgaged, pledged, or otherwise subject to lien, default credit agreements, circumstances of a callable obligation due to violation of loan covenants, and amounts and terms of unused commitments and lines of credit. When a default under a credit agreement has occurred and has not been fixed or waived, the nature, amount, and period for which the violation has occurred should be included.	
1383	D	T	String		usfr-pt	Long Term Debt - Future Five Year Payments - Maturities and Sinking Fund Requirements LongTermDebtFutureFiveYearPaymentsMaturitiesSinkingFundRequirements The aggregate amount of payments for recorded maturities and sinking fund requirements for each of the five years following the latest balance sheet presented	FASB Current Text (CT) C32 105 (Standard); FASB Statement of Financial Accounting Standard (FAS) 129 8 <a href="http://www.fasb.org/pdf/fas129.pdf">http://www.fasb.org/pdf/fas129.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 47 10 <a href="http://www.fasb.org/pdf/fas47.pdf">http://www.fasb.org/pdf/fas47.pdf</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1384		D	T	String	usfr-pt	Long Term Debt - Future Payments LongTermDebtFuturePayments The amount of payments for unconditional purchase obligations for each of the five years following the latest balance sheet presented for recorded obligations	FASB Current Text (CT) C32 105 (Standard); FASB Statement of Financial Accounting Standard (FAS) 129 8 <a href="http://www.fasb.org/pdf/fas129.pdf">http://www.fasb.org/pdf/fas129.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 47 10 <a href="http://www.fasb.org/pdf/fas47.pdf">http://www.fasb.org/pdf/fas47.pdf</a> 2004-08-01 (Standard)
1385		I	T	Monetary	usfr-pt	Long Term Debt - Interest Paid LongTermDebtInterestPaid Amount of interest paid (net of amounts capitalized)	FASB Current Text (CT) C25 127 (Standard); FASB Statement of Financial Accounting Standard (FAS) 95 29 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1386		D	T	Monetary	usfr-pt	Long Term Debt - Recoveries of Loans Previously Written Off LongTermDebtRecoveriesLoansPreviouslyWrittenOff The amount of recoveries of loans previously written off	FASB Statement of Financial Accounting Standard (FAS) 118 <a href="http://www.fasb.org/pdf/fas118.pdf">http://www.fasb.org/pdf/fas118.pdf</a> 2004-08-01 (Standard); AICPA Industry Audit and Accounting Guide (AAG) BNS 7 32 (Standard); FASB Statement of Financial Accounting Standard (FAS) 114 20 (b) <a href="http://www.fasb.org/pdf/fas114.pdf">http://www.fasb.org/pdf/fas114.pdf</a> 2004-08-01 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I 8 (k) (k) <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 03 7 (d) <a href="http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#cost</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1387	C	I	T	Monetary	usfr-pt	Long Term Debt - Secured LongTermDebtSecuredDebt Amount of secured debt	
1388		D	T	String	usfr-pt	Long Term Debt - Short Term Borrowings LongTermDebtShortTermBorrowings This label includes the weighted-average interest rate on short-term borrowings outstanding as of the date of each balance sheet presented.	SEC Regulation S-X (SX) Rule 5 2 19 b <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal 2004-08-01">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal 2004-08-01</a> (Standard)
1389		D	T	String	usfr-pt	Long Term Debt - Short Term Obligations Expected to be Refinanced LongTermDebtShortTermObligationsExpectedBeRefinanced If a short-term obligation is classified as other than a current liability, disclose the reasons for the classification, including a statement as to management's intent to refinance the obligation on a long-term basis, a general description of the financing agreement and the terms of any new obligation or any equity securities to be issued as a result of a refinancing.	FASB Current Text (CT) B05 118 (Standard); FASB Statement of Financial Accounting Standard (FAS) 6 <a href="http://www.fasb.org/pdf/fas6.pdf 2004-08-01">http://www.fasb.org/pdf/fas6.pdf 2004-08-01</a> (Standard); FASB Statement of Financial Accounting Standard (FAS) 6 15 <a href="http://www.fasb.org/pdf/fas6.pdf 2004-08-01">http://www.fasb.org/pdf/fas6.pdf 2004-08-01</a> (Standard)
1390	C	I	T	Monetary	usfr-pt	Long Term Debt - Subordinated LongTermDebtSubordinatedDebt Amount of subordinated debt	
1391		D	T	String	usfr-pt	Long Term Debt - Summary of Amounts and Features of Each Long Term Debt LongTermDebtSummaryAmountsFeaturesEachLongTermDebt Summary of amounts and features of each long-term debt obligation.	SEC Regulation S-X (SX) Rule 5 2 22 a <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal 2004-08-01">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal 2004-08-01</a> (Standard)
1392	C	I	T	Monetary	usfr-pt	Long Term Debt - Unsecured LongTermDebtUnsecuredDebt Amount of unsecured debt	
1393	C	I	T	Monetary	usfr-pt	Long Term Debt - Unused Lines of Credit LongTermDebtUnusedLinesCredit The amount of unused lines of credit for short-term financing.	SEC Regulation S-X (SX) Rule 5 2 19 b <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal 2004-08-01">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal 2004-08-01</a> (Standard)
1394		I	T	Monetary	usfr-pt	Long Term Debt - Write Down of Loan Against Allowance LongTermDebtWriteDownLoanAgainstAllowance The amount of write-downs charged against allowance for credit losses	FASB Current Text (CT) I08 118 (Standard); FASB Statement of Financial Accounting Standard (FAS) 118 6 <a href="http://www.fasb.org/pdf/fas118.pdf 2004-08-01">http://www.fasb.org/pdf/fas118.pdf 2004-08-01</a> (Standard)
1395	C	I	T	Monetary	usfr-fst	Long Term Debt (Excluding Medium Term Debt) LongTermDebtExcludingMediumTermDebt Long term debt excluding medium term notes.	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1396		D	T	String	usfr-pt	Long Term Debt Note LongTermDebtNote Note disclosure related to long-term debt, e.g. transaction details of long-term bond reacquisition	
1397		I		(String)	usfr-pt	<b>Long Term Debt</b> LongTermDebtAbstract The aggregate amount for all long-term obligations (due beyond one year or one operating cycle) owed by the reporting entity at the end of an accounting period	
1398	D	I	T	Monetary	usfr-pt	Long Term Investments LongTermInvestments Investments, not including marketable securities.	
1399		I		(String)	usfr-pt	<b>Long Term Investments</b> LongTermInvestmentsAbstract The aggregate amount for non-current investments (with maturities longer than one year) at the end of an accounting period	
1400	D	D	T	Monetary	usfr-fst	Loss and Loss Adjustment Expense LossLossAdjustmentExpense	
1401		D	T	String	usfr-fst	Loss and Loss Adjustment Expense Reserve Movement - Beginning to Ending Balance LossLossAdjustmentExpenseReserveMovement	
1402		D	T	String	usfr-fst	Loss and Loss Adjustment Expense Reserve Movement - Gross to Net LossLossAdjustmentExpenseReserveMovementGrossNet The reconciliation between the gross value and net value of loss (the actual damage) and loss adjustment expenses (the expense incurred related to claims other than the actual loss, e.g. legal fees) reserves; such reserves are provided by insurance companies to settle claims	
1403	C	I	T	Monetary	usfr-fst	Loss and Loss Adjustment Expense Reserves LossLossAdjustmentExpenseReserves Loss & Loss Adjustment Expense Reserves represents the company's obligation to pay future loss & loss adjustment expense under the terms of the underlying insurance contracts	
1404		D	T	String	usfr-fst	Loss and Loss Adjustment Expense Reserves Note LossLossAdjustmentExpenseReservesNote The note disclosure about loss (the actual damage) and loss adjustment expenses (the expense incurred related to claims other than the actual loss, e.g. legal fees) reserves; such reserves are provided by insurance companies to settle claims	
1405	C	D	T	Monetary	usfr-fst	Losses on Sales of Securities, Gross GrossLossesOnSalesSecurities The amount of losses on sales of securities, gross.	
1406	C	I	T	Monetary	usfr-fst	Losses Payable LossesPayable Losses payable represents the company's obligation to pay future losses under the terms of the underlying insurance contracts.	



ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1407	D	I	T	Monetary	usfr-pt	Machinery and Equipment MachineryEquipment Tangible assets, of a permanent nature, required for revenue generating activities normal conduct of a business.	FASB Accounting Principles Board Opinion (APB) 12 (Standard); FASB Current Text (CT) D40 105 (Standard); FASB Statement of Financial Accounting Standard (FAS) 86 11 <a href="http://www.fasb.org/pdf/fas86.pdf">http://www.fasb.org/pdf/fas86.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 93 <a href="http://www.fasb.org/pdf/fas93.pdf">http://www.fasb.org/pdf/fas93.pdf</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 5 2 13a <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 5 2 14 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal</a> 2004-08-01 (Standard); SEC Staff Position (SP) (Standard)
1408	D	T	String		usfr-fst	Major Loan Categories Note MajorLoanCategories Description of the following types of loans: (a) real estate mortgage, (b) real estate construction, (c) installment loans to individuals, (d) commercial, financial and agricultural, (e) lease financing, (f) foreign loans, and (g) other loans, regardless of size, if necessary to reflect any unusual risk concentration.	AICPA Industry Audit and Accounting Guide (AAG) BNS 6 75 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 3 7 A <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
1409	I		(String)		usfr-pt	<b>Marketable Securities</b> MarketableSecuritiesCurrentAbstract The aggregate value for investments in all marketable securities at the financial statement date, including trading debt/equity securities (recorded at fair market value) available-for-sale debt/equity securities (recorded at fair market value) and held-to-maturity debt securities (recorded at amortized costs)	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1410	D	I	T	Monetary	usfr-pt	Marketable Securities - Current MarketableSecuritiesCurrent 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.	FASB Statement of Financial Accounting Standard (FAS) 115 <a href="http://www.fasb.org/pdf/fas115.pdf">http://www.fasb.org/pdf/fas115.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 133 <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard)
1411	D	I	T	Monetary	usfr-pt	Marketable Securities - Noncurrent MarketableSecuritiesNoncurrent Debt and Equity Financial Instruments including trading securities, securities held to maturity, and securities available for sale	
1412		I		(String)	usfr-pt	<b>Marketable Securities - Noncurrent</b> MarketableSecuritiesNoncurrentAbstract The aggregate value for non-current (with maturities longer than one year) investments in marketable securities at the financial statement date, including available-for-sale debt/equity securities (recorded at fair market value) and held-to-maturity debt securities (recorded at amortized costs)	
1413		D	T	String	usfr-pt	Marketable Securities Policy AccountingPoliciesMarketableSecurities Description of the marketable securities' policies.	FASB Statement of Financial Accounting Standard (FAS) 133 <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard)
1414	D	I	T	Monetary	usfr-pt	Marketable Securities MarketableSecuritiesCurrentNoncurrent Debt and Equity Financial Instruments including trading securities, securities held to maturity, and securities available for sale	
1415	D	D	T	Monetary	usfr-pt	Marketing Marketing The total costs incurred during the marketing activities (to transfer goods to customers) for an accounting period, may include storage costs, shipping costs, marketing personnel's compensation, etc. It's a component of operating expenses	
1416		D		(String)	usfr-pt	<b>Marketing and Advertising Expenses</b> MarketingAdvertisingExpensesAbstract The total of Marketing (transfer goods) expenses and Advertising (promote goods) expenses incurred during an accounting period; both are major components of operating expenses	
1417	D	D	T	Monetary	usfr-pt	Marketing and Advertising Expenses NoninterestExpenseMarketingAdvertising Expenses directly related to the marketing of products or services.	
1418		D	T	Monetary	usfr-fst	Maturities of Guaranteed Investment Contracts MaturitiesGuaranteedInvestmentContracts Cash inflows from the gross proceeds from the maturities of guarantee investment contracts	FASB Statement of Financial Accounting Standard (FAS) 95 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1419		D	T	Monetary	usfr-fst	Maturities of Senior Debt MaturitiesSeniorDebt Maturities of loans or debt securities that have a claim prior to junior obligations and equity on a corporation's assets in the event of a liquidation.	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1420		D	T	Monetary	usfr-fst	<p>Maturities of Subordinated Debt</p> <p>MaturitiesSubordinatedDebt</p> <p>Maturities of debt where there is a pecking order determining the sequence in which a company will pay off its debt instruments, subordinate (or junior) issues will not be repaid until unsubordinated (or senior) debt has been repaid in full.</p>	
1421		D	T	String	usfr-fst	<p>Maturity of Investments in Obligation Categories</p> <p>MaturityInvestmentObligationCategories</p> <p>The amount of each investment category which is due as of the end of the last fiscal year presented: (a) in one year or less, (b) after one year through five years, (c) after five years through ten years, and (d) after ten years.</p>	SEC SEC Industry Guide Guide 3 II B http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3 2004-08-01 (Standard)
1422		D	T	Monetary	usfr-fst	<p>Maximum Future Earnings from Closed Block Assets and Liabilities</p> <p>MaximumFutureEarningsClosedBlockAssetsLiabilities</p> <p>Based upon Assets and Liabilities of the Closed Block, the Company Develops an Estimate of the Future Earnings from the Closed Block of Business.</p>	
1423	C	I	T	Monetary	usfr-fst	<p>Medium Term Notes</p> <p>MediumTermNotes</p> <p>A financial instrument used to receive debt funding on a regular basis with maturities ranging from 5-10 years.</p>	
1424	D	D	T	Monetary	usfr-pt	<p>Merger and Acquisitions Costs</p> <p>MergerAcquisitionsCosts</p> <p>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.</p>	
1425		D	T	Monetary	usfr-pt	<p>Merger Related Expenses</p> <p>MergerRelatedExpenses</p> <p>The costs incurred by an entity during a business combination.</p>	FASB Statement of Financial Accounting Standard (FAS) 141 24 http://www.fasb.org/pdf/fas141.pdf 2004-08-01 (Standard)
1426		I	T	String	usfr-fst	<p>Mergers and Acquisitions Accounted for as a Purchase</p> <p>MergersAcquisitionsAccountedAsPurchase</p> <p>Description of the following for a business combination accounted for as a purchase, in which the assets of the acquired institution(s) exceed 10 percent of assets of the consolidated institution at the end of the most recent reporting period: (a) amounts and descriptions of discounts and premiums related to recording interest-bearing assets and liabilities at their fair market values, including a description of the methods of amortization or accretion and the estimated remaining lives for these items, (b) if the total amounts of discounts, premiums, or intangible assets are greater than 30 percent of stockholders' equity, disclose: the net effect on net income before taxes of the amortization and accretion of discounts, premiums, and intangible assets related to purchase accounting transactions, and the total unamortized or unaccredited amounts of discounts, premiums, and intangible assets, and (c) the nature and amounts of any regulatory financial assistance granted to or recognized by an institution in connection with an acquisition.</p>	FASB Statement of Financial Accounting Standard (FAS) 72 11 http://www.fasb.org/pdf/fas72.pdf 2004-08-01 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Tit12/12cfr563c_main_02.html 2004-08-01 (Standard)
1427	C	I	T	Monetary	usfr-pt	<p>Minority Interest</p> <p>MinorityInterest</p> <p>Investment interest whose company's ownership is not the controlling interest.</p>	
1428	D	D	T	Monetary	usfr-pt	<p>Minority Interest, Net of Tax Effect</p> <p>MinorityInterestNetTaxEffect</p> <p>The percentage of a subsidiary's income not owned by the consolidating entity, net of taxes.</p>	
1429		D	T	String	usfr-fst	<p>Mortgage Banking Activities - Cash Flows to Securitization Trusts</p> <p>MortgageBankingActivitiesCashFlowsSecuritizationTrusts</p> <p>Description of the amount of certain cash flows received from and paid to securitization trusts.</p>	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1430		D	T	Monetary	usfr-fst	Mortgage Banking Activities - Pretax Gains on Retained Interests MortgageBankingActivitiesPretaxGainsOnRetainedInterests Amount of pretax gains specialty home loans retained interest that are marked to market.	
1431		D	T	String	usfr-fst	Mortgage Banking Activities - Retained Interest Rates and Weights MortgageBankingActivitiesRetainedInterestRatesWeights Description of rates and weights used in measuring the value of retained interest (excluding mortgage servicing rights) resulting from securitizations completed during the year and accounted for as sales.	
1432		D	T	String	usfr-fst	Mortgage Banking Activities - Retained Interests by Credit Rating MortgageBankingActivitiesRetainedInterestsByCreditRating Description of amounts of retained interest excluding mortgage servicing rights categorized by credit rating.	
1433		D	T	String	usfr-fst	Mortgage Banking Activities - Securitizations Key Assumptions and Sensitivity MortgageBankingActivitiesSecuritizationsKeyAssumptionsSensitivity Description of key economic assumption and the sensitivity of the current fair value of retained interest (excluding mortgage servicing rights).	FASB Statement of Financial Accounting Standard (FAS) 115 <a href="http://www.fasb.org/pdf/fas115.pdf">http://www.fasb.org/pdf/fas115.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 134 <a href="http://www.fasb.org/pdf/fas134.pdf">http://www.fasb.org/pdf/fas134.pdf</a> 2004-08-01 (Standard)
1434		D	T	Monetary	usfr-fst	Mortgage Banking Activities Note MortgageBankingActivities Description and summary of the amounts of mortgage loans sold in securitization transactions and retained interest, including key assumptions and interest rates in calculating fair value of retained interest.	AICPA Industry Audit and Accounting Guide (AAG) BNS 10 (Standard); FASB Statement of Financial Accounting Standard (FAS) 133 529 (a) <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 65 <a href="http://www.fasb.org/pdf/fas65.pdf">http://www.fasb.org/pdf/fas65.pdf</a> 2004-08-01 (Standard)
1435		D	T	String	usfr-fst	Mortgage Banking Activities Policy AccountingPoliciesMortgageBankingActivities Description of accounting policies related to mortgage banking activities.	AICPA Industry Audit and Accounting Guide (AAG) BNS 10 (Standard); FASB Statement of Financial Accounting Standard (FAS) 133 529 (a) <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1436	C	D	T	Monetary	usfr-fst	Mortgage Banking Fees NonInterestIncomeMortgageBankingFees The non-interest income for mortgage banking fees, excluding fees earned from servicing third party assets. Includes the fees for origination, application, filing not deferred and capitalized. Net of the cost to file such documents.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II 13 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 04 13 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see</a> 2004-08-01 (Standard)
1437		D	T	String	usfr-fst	Mortgage Loan Valuation Basis Policy AccountingPoliciesMortgageLoanValuationBasis The method used in determining the lower of cost or market value of mortgage loans (that is, aggregate or individual).	AICPA Industry Audit and Accounting Guide (AAG) BNS 8 31 (Standard); FASB Statement of Financial Accounting Standard (FAS) 65 29 <a href="http://www.fasb.org/pdf/fas65.pdf">http://www.fasb.org/pdf/fas65.pdf</a> 2004-08-01 (Standard)
1438		D	T	String	usfr-fst	Mortgage Servicing Rights - Description MortgageServicingRightsDescription The description about mortgage servicing rights the reporting entity possessed	
1439		D	T	Monetary	usfr-fst	Mortgage Servicing Rights (MSR) Impairment/(Recovery) MSRImpairmentRecovery The amount of impairment (recovery) on MSR	
1440	D	I	T	Monetary	usfr-fst	National Credit Union Share Insurance Fund (NCUSIF) Deposit NCUSIFDeposit Present separately on the balance sheet or in the notes. Applies to Credit Unions only.	AICPA Industry Audit and Accounting Guide (AAG) CRU 10 19 10.22 (Standard)
1441		D	T	String	usfr-pt	Nature of Business Policy AccountingPoliciesNatureBusiness Description of the business, major products and services, principal markets, locations and industries and whether the company is a subsidiary of a parent entity.	AICPA Statement of Position (SOP) 94-6 10 (Standard); FASB Statement of Financial Accounting Standard (FAS) 131 <a href="http://www.fasb.org/pdf/fas131.pdf">http://www.fasb.org/pdf/fas131.pdf</a> 2004-08-01 (Standard)
1442		D	T	Monetary	usfr-pt	Net Cash Flows Provided By/(Used In) Financing Activities NetCashFlowsProvidedByUsedFinancingActivities The net amount of financing activity cash inflow and outflow for the period.	FASB Statement of Financial Accounting Standard (FAS) 95 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1443		D		(String)	usfr-pt	<b>Net Cash Flows Provided By/(Used In) Financing Activities</b> NetCashFlowsProvidedByUsedFinancingActivitiesAbstract The net amount for cash inflows and outflows arising from financing activities (activities related to obtaining economic resources from owners/creditors and returning/repaying the amount; e.g. issuance of common stock; loan borrowing and repayment, etc) during an accounting period; it's one major component of statement of cash flows	
1444		D	T	Monetary	usfr-pt	<b>Net Cash Flows Provided By/(Used In) Investing Activities</b> NetCashFlowsProvidedByUsedInvestingActivities The net amount of investing activity cash inflow and outflow for the period.	
1445		D		(String)	usfr-pt	<b>Net Cash Flows Provided By/(Used In) Investing Activities</b> NetCashFlowsProvidedByUsedInvestingActivitiesAbstract The net amount for cash inflows and outflows arising from investing activities except investing in trading securities (e.g. purchase/sale of available-for-sale securities, making loans to others for interest, acquisition/disposition of PPE, etc) during an accounting period; it's one major component of statement of cash flows	
1446		D	T	Monetary	usfr-pt	<b>Net Cash Flows Provided By/(Used In) Operating Activities</b> NetCashFlowsProvidedByUsedInOperatingActivities 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)	FASB Statement of Financial Accounting Standard (FAS) 95 21 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1447		D		(String)	usfr-pt	<b>Net Cash Flows Provided By/(Used In) Operating Activities, Direct</b> NetCashFlowsProvidedByUsedOperatingActivitiesDirectAbstract The net amount for cash inflows and outflows arising from operating activities (activities not classified as financing or investing; e.g. production/sale of goods, providing service, buy/sale trading securities, etc.) during an accounting period calculated by aggregating all operating cash receipts and payments directly	
1448		D		(String)	usfr-pt	<b>Net Cash Flows Provided By/(Used In) Operating Activities, Indirect</b> NetCashFlowsProvidedByUsedOperatingActivitiesIndirectAbstract The net amount for cash inflows and outflows arising from operating activities (activities not classified as financing or investing; e.g. production/sale of goods, providing service, buy/sale trading securities, etc.) during an accounting period calculated by converting accrual-basis net income to cash-basis net operating cash flows indirectly	
1449	D	D	T	Monetary	usfr-fst	<b>Net Cost of Operation of Other Real Estate</b> OtherExpensesNetCostOperationOtherRealEstate Net cost of operation of other real estate (including provisions for losses, rental income and gains and losses on sales) that exceed 1 percent of the aggregate of total interest income and other income.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 3 14 <a href="http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#cost</a> 2004-08-01 (Standard)
1450	C	D	T	Monetary	usfr-fst	<b>Net Gain/(Loss) on Sale of Securities</b> NonInterestIncomeNetGainsLossesOnSaleSecurities The net gain realized during the calendar year to date from the sale, exchange, redemption, or retirement of securities. Also include write-downs of the cost basis of individual available-for-sale securities for other than temporary impairments.	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1451	C	D	T	Monetary	usfr-fst	Net Gain/(Loss) on Sales of Loans NonInterestIncomeNetGainsLossesOnSalesLoans The amount of aggregate net gains on sales of loans (including adjustments to record loans held for sale at the lower of cost or market value).	AICPA Industry Audit and Accounting Guide (AAG) BNS 8 30 (Standard)
1452	C	D	T	Monetary	usfr-pt	Net Income NetIncome All revenue less all expenses.	AICPA Accounting Research Bulletin (ARB) 43 8 6 (Standard)
1453	C	D	T	Monetary	usfr-pt	Net Income Applicable to Common Stockholders NetIncomeApplicableCommonStockholders Net income less preferred dividends.	
1454		D		(String)	usfr-pt	<b>Net Income Per Common Share</b> NetIncomePerCommonShareAbstract These calculations divide net income by basic and diluted shares of common stock	
1455	D	D	T	Monetary	usfr-fst	Net Occupancy NonInterestExpenseNetOccupancy Amount of net occupancy expense.	
1456	D	D	T	Monetary	usfr-fst	Net Occupancy Expense of Premises OtherExpensesNetOccupancyExpensePremises Net occupancy expense of premises that exceed 1 percent of the aggregate of total interest income and other income.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 3 14 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
1457	C	D	T	Monetary	usfr-fst	Net Securitization Gains/(Losses) NonInterestIncomeNetSecuritizationGainsLosses Report net gains (losses) on assets sold in securitization transactions, i.e., net of transaction costs. Include fees (other than servicing fees) earned from the bank's securitization transactions and unrealized losses (and recoveries of unrealized losses) on loans and leases held for sale in securitization transactions. Exclude income from servicing securitized assets and income from seller's interests and residual interests retained by the bank.	FASB Statement of Financial Accounting Standard (FAS) 140 <a href="http://www.fasb.org/pdf/fas140.pdf">http://www.fasb.org/pdf/fas140.pdf</a> 2004-08-01 (Standard)
1458	C	D	T	Monetary	usfr-fst	Net Venture Capital Gains/(Losses) NonInterestIncomeNetVentureCapitalLossesGains Venture capital activities involve the providing of funds, whether in the form of loans or equity, and technical and management assistance, when needed and requested, to start-up or high-risk companies specializing in new technologies, ideas, products, or processes. The primary objective of these investments is capital growth. Include venture capital revenue market value adjustments, interest, dividends, gains, and losses on venture capital investments. Include any fee income from venture capital activities. Also include the bank's proportionate share of the income or loss before extraordinary items and other adjustments from its investments in the following that are principally engaged in venture capital activities: (a) unconsolidated subsidiaries, (b) associated companies, and (c) corporate joint ventures, unincorporated joint ventures, general partnerships, and limited partnerships over which the bank exercises significant influence.	

## Elements by label Report

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1459		I	T	String	usfr-fst	Net Worth - Compliance Requirements NetWorthComplianceNetWorthRequirements Describe whether the company is in compliance with the regulatory net worth requirements.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
1460		I	T	Monetary	usfr-fst	Net Worth - Excess/(Deficiency) NetWorthExcessDeficiencyNetWorth The amount of excess or deficiency of the net worth.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
1461		I	T	String	usfr-fst	Net Worth - Regulatory Requirements NetWorthRegulatoryNetWorthRequirements Describe the institution's regulatory net worth requirements.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
1462	C	I	T	Monetary	usfr-fst	Net Worth - Required New Amount NetWorthRequiredNewWorthAmount The required amount of net worth	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
1463		I	T	String	usfr-fst	Net Worth Note NetWorth Describe the institution's regulatory net worth requirements, including amount and excess or deficiency, and whether the company is in compliance with the regulatory net worth requirements.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
1464	D	I	T	Monetary	usfr-fst	Nonaccrual Loans NonaccrualLoans The total value for nonaccrual loans where interests are not earned/accrued because borrower has financial difficulty and/or the full collection of principal/interests becomes questionable (e.g. loans past due for 90 days or longer); such loans are classified as nonperforming assets to the reporting entity	
1465	D	I	T	Monetary	usfr-fst	Nonaccrual Loans - Commercial NonAccrualLoansCommercial The total value for nonaccrual commercial loans (loans made to commercial entities rather than individual consumers)	



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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1466	D	I	T	Monetary	usfr-fst	Nonaccrual Loans - Consumer NonaccrualLoansConsumer The total value for nonaccrual consumer loans (loans made to individual consumers)	
1467		D	T	String	usfr-fst	Nonaccrual Loans - Foregone Interest NonaccrualLoansForegoneInterest The total amount of foregone interests that would have been earned on nonaccrual loans	
1468	D	I	T	Monetary	usfr-fst	Nonaccrual Loans - Foreign ForeignLoans The total amount of nonaccrual loans originated in foreign branches of the reporting entity	
1469		D	T	Monetary	usfr-pt	Noncancelable Contracts NonCancelableContracts Non-cancellable contracts	FASB Statement of Financial Accounting Standard (FAS) 13 <a href="http://www.fasb.org/pdf/fas13.pdf">http://www.fasb.org/pdf/fas13.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 98 22 <a href="http://www.fasb.org/pdf/fas98.pdf">http://www.fasb.org/pdf/fas98.pdf</a> 2004-08-01 (Standard)
1470		D	T	Monetary	usfr-pt	Noncash Expenses - Other NoncashExpenses 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.	FASB Statement of Financial Accounting Standard (FAS) 95 70 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1471		D	T	Monetary	usfr-pt	Noncash Investing and Financing Activities NoncashInvestingFinancingActivities The description and amounts of noncash investing and financing activities	FASB Statement of Financial Accounting Standard (FAS) 95 32 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1472		D	T	String	usfr-pt	Noncash Transactions NoncashTransactions All investing and financing activities that affect recognized assets or liabilities but do not result in cash receipts or payments.	FASB Statement of Financial Accounting Standard (FAS) 95 32 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1473		D	T	String	usfr-pt	Noncompete Agreements - Description IntangibleAssetsNonCompeteAgreementsDescription The gross amount of the noncomplete agreements- intangible assets	
1474		I		(String)	usfr-fst	<b>Noninterest Expense</b> NonInterestExpenseAbstract The total amount of noninterest operating expenses recognized by financial institutions during an accounting period; e.g. provision for loan loss, salaries & benefits, occupancy expenses, insurance expense, depreciation, etc.	
1475	D	D	T	Monetary	usfr-fst	Noninterest Expense - Other NonInterestExpenseOtherNonTotalInterestExpense Other non interest expenses.	

## Elements by label Report

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1476	D	D	T	Monetary	usfr-fst	Noninterest Expense TotalNonTotalInterestExpense Total amount of noninterest expense	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II 14 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 04 14 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see</a> 2004-08-01 (Standard)
1477	C	D	T	Monetary	usfr-fst	Noninterest Income NonInterestIncome Total amount of noninterest income	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II 13 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 04 13 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see</a> 2004-08-01 (Standard)
1478	C	D	T	Monetary	usfr-fst	Noninterest Income - Other NonInterestIncomeOtherNonInterestIncome All other operating income of the bank for the calendar year-to-date not previously defined..	
1479		I		(String)	usfr-fst	<b>Noninterest Income</b> NonInterestIncomeAbstract The total amount of noninterest operating income recognized by financial institutions during an accounting period, mainly from fees earned for financial services provided, may also include gains on securities, loan sales, etc.	
1480	C	D	T	Monetary	usfr-pt	Nonmonetary Transactions - Nonmonetary Transaction Operating Revenue NonmonetaryTransactionsNonmonetaryTransactionOperatingRevenue The amount of gross operating revenue recognized as a result of nonmonetary transactions (i.e., provision of goods and services in exchange for equity instruments)	FASB Emerging Issues Taskforce (EITF) 00-8 (Standard)
1481		D	T	String	usfr-pt	Nonmonetary Transactions Note NonmonetaryTransactionsNote Disclosure of nonmonetary transactions often includes: (a) a description of nonmonetary transactions, the basis of accounting for assets transferred, and gains or losses recognized on transfers, and (b) the amount of gross operating revenue recognized as a result of nonmonetary transactions.	FASB Accounting Principles Board Opinion (APB) 29 (Standard); FASB Current Text (CT) N35 120 (Standard); FASB Emerging Issues Taskforce (EITF) 00-8 (Standard)
1482	D	D	T	Monetary	usfr-pt	Nonoperating Expense - Other OtherNonOperatingExpense Any other expense items resulting from secondary business-related activities, excluding those considered part of the normal operations of the business.	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1483	C	D	T	Monetary	usfr-pt	Nonoperating Gains/(Losses) NonoperatingGainsLosses The aggregate amount for gains (losses) resulted from non-operating activities (e.g. interest/dividend revenue, PPE impairment loss, etc.)	
1484		D		(String)	usfr-pt	<b>Nonoperating Gains/(Losses)</b> NonoperatingGainsLossesAbstract The aggregate amount for gains (losses) resulted from non-operating activities (e.g. gain/loss from sale of investment securities, PPE impairment loss, etc.)	
1485	C	D	T	Monetary	usfr-pt	Nonoperating Income - Other OtherNonOperatingIncome Any other income items resulting from secondary business-related activities, excluding those considered part of the normal operations of the business.	
1486		D	T	String	usfr-pt	Nonoperating Income and Expense Note NonoperatingIncomeExpenseNote Listing of the significant components and amounts of nonoperating income and expense.	
1487	C	D	T	Monetary	usfr-pt	Nonoperating Income/(Expense) NonOperatingIncomeExpense Represents any income or expense items resulting from secondary business-related activities, excluding those considered part of the normal operations of the business.	SEC Regulation S-X (SX) Rule 5 3 7 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal 2004-08-01">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal 2004-08-01</a> (Standard); SEC Regulation S-X (SX) Rule 5 3 9 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal 2004-08-01">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal 2004-08-01</a> (Standard)
1488	C	D	T	Monetary	usfr-pt	Nonoperating Income/(Expense) - Other OtherNonOperatingIncomeExpense Sum of other non-operating income and expense.	
1489		D		(String)	usfr-pt	<b>Nonoperating Income/(Expense) - Other</b> OtherNonOperatingIncomeExpenseAbstract The aggregate amount for other revenues/gains resulted from non-recurring, non-operating activities (activities not related to reporting entity's normal operation) during an accounting period, net of any expenses/losses incurred in such activities	
1490		D		(String)	usfr-pt	<b>Nonoperating Income/(Expense)</b> NonOperatingIncomeExpenseAbstract The aggregate amount for revenues/gains resulted from non-operating activities (activities not related to reporting entity's normal operation) during an accounting period, net of any expenses/losses incurred in such activities (e.g. for manufacturers, net gain/loss from sale of investment securities)	
1491	C	D	T	Monetary	usfr-pt	Nonoperating-Asset Related Income NonoperatingAssetRelatedIncome The total income related to non-operating assets (e.g. available-for-sale securities in case of manufacturing entities) during an accounting period.	
1492		D		(String)	usfr-pt	<b>Nonoperating-Asset Related Income</b> NonoperatingAssetRelatedIncomeAbstract The total income related to non-operating assets (e.g. available-for-sale securities in case of manufacturing entities) during an accounting period.	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1493	D	I	T	Monetary	usfr-fst	<b>Nonperforming Assets</b> NonperformingAssets The total value for all assets that did not bring income for the reporting entity. Classifications may vary among financial institutions but generally include loans past due 90/180 days, foreclosed assets, etc.	
1494	D	I	T	Monetary	usfr-fst	<b>Nonperforming Loans</b> NonperformingLoans The total value for the loans on which interests are not earned/accrued because borrower has financial difficulty and/or the full collection of principal/interests becomes questionable (e.g. loans past due for 90/180 days or longer)	
1495		D	T	Monetary	usfr-pt	<b>Nonrecoverable Payments</b> NonRecoverablePayments Non-recoverable payments.	
1496	D	D	T	Monetary	usfr-pt	<b>Nonrecurring Charges - Other</b> OtherNonrecurringCharges Charges(Expense) of an event that is nonrecurring in nature that is not previously been defined.	
1497			T	Tuple	usfr-pt	<b>Nonredeemable Convertible Preferred Stock [Sequence]</b> NonRedeemableConvertiblePreferredStock An entity's preferred stock that the company does not have the right to buy back and has the characteristic of allowing shareholders to exchange their preferred shares for common shares - usually under certain conditions.	
1498		I	T	String	usfr-pt	<b>Nonredeemable Convertible Preferred Stock - Description</b> NonRedeemableConvertiblePreferredStockDescription Description of type or class of non redeemable convertible preferred stock	
1499		I	T	Decimal	usfr-pt	<b>Nonredeemable Convertible Preferred Stock - Par/Stated Value Per Share</b> NonRedeemableConvertiblePreferredStockParValuePerShare Face amount or stated value of non redeemable convertible preferred stock and not the actual value it would receive on the open market per share.	
1500		I	T	Shares	usfr-pt	<b>Nonredeemable Convertible Preferred Stock - Share Subscriptions</b> NonRedeemableConvertiblePreferredStockShareSubscriptions Amount of non redeemable 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.	
1501		I	T	Shares	usfr-pt	<b>Nonredeemable Convertible Preferred Stock - Shares Authorized</b> NonRedeemableConvertiblePreferredStockSharesAuthorized The maximum number of non redeemable convertible preferred shares permitted to be issued by an entity's charter and bylaws.	
1502		I	T	Shares	usfr-pt	<b>Nonredeemable Convertible Preferred Stock - Shares Issued</b> NonRedeemableConvertiblePreferredStockSharesIssued Non redeemable convertible preferred shares of an entity, authorized in the corporate charter, which have been issued and are outstanding.	
1503		I	T	Shares	usfr-pt	<b>Nonredeemable Convertible Preferred Stock - Shares Outstanding</b> NonRedeemableConvertiblePreferredStockSharesOutstanding Non redeemable convertible preferred shares of an entity, authorized in the corporate charter, which have been issued and are outstanding.	
1504	C	I	T	Monetary	usfr-pt	<b>Nonredeemable Convertible Preferred Stock - Value (Excluding Additional Paid in Capital)</b> NonRedeemableConvertiblePreferredStockValue Value of nonredeemable convertible preferred stock outstanding. Value may be calculated differently depending on whether the stock is issued at par value, no par or stated value.	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1505				T Tuple	usfr-pt	<b>Nonredeemable Preferred Stock [Sequence]</b> NonRedeemablePreferredStock That part of preferred stock that an entity does not have the right to buy back.	
1506		I		T String	usfr-pt	Nonredeemable Preferred Stock - Description NonRedeemablePreferredStockDescription Description of type or class of non redeemable preferred stock.	
1507		I		T Decimal	usfr-pt	Nonredeemable Preferred Stock - Par/Stated Value Per Share NonRedeemablePreferredStockParValuePerShare Face amount or stated value of non-redeemable preferred stock and not the actual value it would receive on the open market per share.	
1508		I		T Shares	usfr-pt	Nonredeemable Preferred Stock - Share Subscriptions NonRedeemablePreferredStockShareSubscriptions 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.	
1509		I		T Shares	usfr-pt	Nonredeemable Preferred Stock - Shares Authorized NonRedeemablePreferredStockSharesAuthorized The maximum number of non-redeemable preferred shares permitted to be issued by an entity's charter and bylaws.	
1510		I		T Shares	usfr-pt	Nonredeemable Preferred Stock - Shares Issued NonRedeemablePreferredStockSharesIssued Non-redeemable preferred shares of an entity, authorized in the corporate charter, which have been issued and are outstanding.	
1511		I		T Shares	usfr-pt	Nonredeemable Preferred Stock - Shares Outstanding NonRedeemablePreferredStockSharesOutstanding Number of non-redeemable preferred shares issued by an entity and held by shareholders.	
1512	C	I		T Monetary	usfr-pt	Nonredeemable Preferred Stock - Value (Excluding Additional Paid in Capital) NonRedeemablePreferredStockValue Value of nonredeemable preferred stock outstanding. Value may be calculated differently depending on whether the stock is issued at par value, no par or stated value.	
1513	C	I		T Monetary	usfr-pt	Nonsubordinated Deferred Debt - Long Term NonSubordinateDeferredDebtLongTerm Debt that has been extended or re-scheduled that is not subordinated debt.	
1514	C	I		T Monetary	usfr-pt	Notes and Loans - Long Term NotesLoansLongTerm 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.	
1515		I		(String)	usfr-pt	<b>Notes and Loans - Long Term</b> NotesLoansLongTermAbstract The aggregate amount for the portion of Notes Payable (written promise to pay) and Loans owed by the reporting entity that will be due beyond one year or one operating cycle since the financial statement date	
1516	C	I		T Monetary	usfr-pt	Notes and Loans Payable - Current NotesLoansPayableCurrent 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.	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1517		I		(String)	usfr-pt	<b>Notes and Loans Payable - Current</b> NotesLoansPayableCurrentAbstract The aggregate amount for the portion of Notes Payable (written promise to pay) and Loans owed by the reporting entity that will be due within one year or one operating cycle since the financial statement date	
1518	C	I	T	Monetary	usfr-pt	<b>Notes Payable - Current</b> NotesPayableCurrentPortion Written promise to pay, the portion at which is due 1 year or less in the future.	
1519	C	I	T	Monetary	usfr-pt	<b>Notes Payable - Long Term</b> NotesPayableLongTerm Written promise to pay, the portion that is due greater than one year in the future.	
1520	C	I	T	Monetary	usfr-fst	<b>Notes Payable - Related Parties</b> NotesPayableRelatedParties The aggregate value of notes (written promise to pay) payable owed to related parties where one party can exercise control or significant influence over another party (including affiliates, owners/officers and their immediate families, pension trusts, etc.)	
1521	C	I	T	Monetary	usfr-pt	<b>Notes Payable - Related Parties - Current</b> NotesPayableRelatedPartiesCurrent The cumulative amount for current notes (written promise to pay, due within one year or one operating cycle) payable to related parties where one party can exercise control or significant influence over another party (including affiliates, owners/officers and their immediate families, pension trusts, etc.)	
1522	C	I	T	Monetary	usfr-pt	<b>Notes Payable - Related Parties - Noncurrent</b> NotesPayableRelatedPartiesNoncurrent The cumulative amount for non-current notes (written promise to pay, due beyond one year or one operating cycle) payable to related parties where one party can exercise control or significant influence over another party (including affiliates, owners/officers and their immediate families, pension trusts, etc.)	
1523	C	I	T	Monetary	usfr-pt	<b>Notes Payable - Short Term and Long Term</b> NotesPayableShortTermLongTerm Written promise to pay a certain amount of money at a certain time.	
1524	D	I	T	Monetary	usfr-pt	<b>Notes Receivable - Noncurrent</b> NoncurrentNotesReceivable Amounts due from sale of fixed assets or other long term investments which are not due within 1 year or less.	
1525	D	I	T	Monetary	usfr-pt	<b>Notes Receivable - Related Parties</b> NotesReceivableRelatedPartyCurrentNonCurrent Amounts owed by parties associated with the reporting entity as evidenced by a written promise to pay.	
1526	D	I	T	Monetary	usfr-pt	<b>Notes Receivable - Related Parties - Current</b> NotesReceivableRelatedPartyCurrent Current portion of amounts owed by parties associated with the reporting entity as evidenced by a written promise to pay.	
1527	D	I	T	Monetary	usfr-pt	<b>Notes Receivable - Related Parties - Noncurrent</b> NotesReceivableRelatedPartyNonCurrent Long-term portion of amounts owed by parties associated with the reporting entity as evidenced by a written promise to pay.	
1528	D	I	T	Monetary	usfr-pt	<b>Notes Receivable, Net</b> NotesReceivableNet Note Receivables arising from the sale of goods and services, net of uncollectible accounts - includes both current and non current portions	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1529	D	I	T	Monetary	usfr-pt	Notes Receivable, Net - Current NotesReceivableNetCurrentPortion Note Receivables arising from the sale of goods and services, net of uncollectible accounts - current portion only.	
1530	D			String	usfr-pt	Notes to the Financial Statements NotesFinancialStatementsAbstract Notes to the financial statements. This includes sections such as Accounting Policies, Commitments and other specific information that supports and provides additional insight into the financial detail of an entity.	
1531	D	T		String	usfr-fst	Off Balance Sheet Transactions OffBalanceSheetTransactions Transactions That are Designed to Take Liabilities or Assets Off Balance Sheet	
1532	D	I	T	Monetary	usfr-pt	Office and Computer Equipment OfficeComputerEquipment Office and computer equipment required for revenue generating activities in the normal conduct of business.	
1533	D	D	T	Monetary	usfr-pt	Officers' Compensation OfficersCompensation Expenditures for salaries of officers other than those which can be clearly related to production.	
1534	D	D	T	Monetary	usfr-pt	Operating Expense - Other OtherOperatingExpense 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.	
1535	D			(String)	usfr-pt	<b>Operating Expenses</b> OperatingExpensesAbstract The aggregate amount for periodic, non-manufacturing costs incurred during reporting entity's normal operating activities; generally may be classified into selling expenses (e.g. advertising expenses, storage/shipping expenses) and general & administrative expenses (e.g. ECO's compensation, insurance expenses)	
1536	C	D	T	Monetary	usfr-pt	Operating Income/(Loss) OperatingProfit Gross profit less operating expenses.	
1537	D			(String)	usfr-fst	<b>Origination and Purchases of Loans Held for Sale</b> OriginationPurchasesLoansHeldForSaleAbstract	
1538	D	T		Monetary	usfr-fst	Origination and Purchases of Loans Held for Sale OriginationsPurchasesLoansAvailableSaleNet Originations and purchases of loans available for sale, net of principal repayments	
1539	D	T		Monetary	usfr-fst	Origination and Purchases of Mortgage Banking Assets PurchaseOriginationsMortgageBankingAssets Purchase and Origination of Mortgage Banking Assets.	
1540	D	D	T	Monetary	usfr-fst	Origination of Mortgage Servicing Rights (MSRs) OriginationMortgageServicingRightsMSRs	
1541	I			(String)	usfr-fst	<b>Other</b> NonInterestIncomeOtherNonInterestIncomeAbstract	
1542	C	I	T	Monetary	usfr-pt	Other Accumulated Comprehensive Income, Net of Tax Effect OtherAccumulatedComprehensiveIncomeNetTaxEffect The cumulative amount of all the Other Comprehensive Income accounts not otherwise defined, net of tax effects.	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1543	C	D	T	Monetary	usfr-fst	Other Adjustments AllowanceLoanLossesChangesOtherAdjustments The total amount of other minor adjustments recorded in the loan loss reserve account during an accounting period other than provisions, charge-offs or recoveries	
1544	D	I	T	Monetary	usfr-pt	Other Assets OtherAssetsCurrentNonCurrent Assets not otherwise defined	
1545	D	I	T	Monetary	usfr-pt	Other Assets - Current OtherCurrentAssets Current assets not otherwise defined.	SEC Regulation S-X (SX) Rule 1 2 bb <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#terms">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#terms</a> 2004-08-01 (Standard)
1546	D	I	T	Monetary	usfr-pt	Other Assets - Noncurrent OtherAssetsNoncurrent Non-current Assets not otherwise labeled.	
1547		D	T	String	usfr-fst	Other Assets Disclosed - Basis Other Real Estate is Carried OtherAssetsDisclosedBasisOtherRealEstateCarried The basis at which other real estate is carried, for other real estate.	SEC Regulation S-X (SX) Rule 9 3 10 3 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
1548		D	T	String	usfr-fst	Other Assets Disclosed - Increase/(Decrease) in Allowances for Losses on Other Real Estate OtherAssetsDisclosedChangesAllowancesLossesOnOtherRealEstate For other real estate, include the changes in the allowances for losses on other real estate, including balance at the beginning and end of the period, provision charged to income and losses charged to the allowance.	SEC Regulation S-X (SX) Rule 9 3 10 3 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
1549	D	I	T	Monetary	usfr-fst	Other Assets Disclosed - Investments' Accrued Interest Receivable OtherAssetsDisclosedInvestmentsAccruedInterestReceivable Investments' accrued interest receivable from loans that exceeds 30 percent of shareholders' equity.	OTS Federal Regulation (FR) 563c-Accounting Requirements 103 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
1550	D	I	T	Monetary	usfr-fst	Other Assets Disclosed - Investments in and Indebtedness of Affiliates OtherAssetsDisclosedInvestmentsIndebtednessAffiliates Amount of investments in and indebtedness of affiliates and other persons that exceeds 30 percent of shareholders' equity.	SEC Regulation S-X (SX) Rule 9 3 10 3 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
1551	D	I	T	Monetary	usfr-fst	Other Assets Disclosed - Loans' Accrued Interest Receivable OtherAssetsDisclosedLoansAccruedInterestReceivable Loans' accrued interest receivable from loans.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)



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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1552		D	T	String	usfr-fst	Other Assets Disclosed - Other Real Estate OtherAssetsDisclosedOtherRealEstate Description of the basis at which other real estate is carried and the changes in the allowances for losses on other real estate, including balance at the beginning and end of the period, provision charged to income and losses charged to the allowance.	SEC Regulation S-X (SX) Rule 9 3 10 3 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
1553		D	T	String	usfr-fst	Other Assets Disclosed Note OtherAssetsDisclosed Summary of other assets.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I 12 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 03 10 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
1554		D	T	String	usfr-pt	Other Assets Note OtherAssetsNote Note disclosures about the details of other miscellaneous, non-major assets (may include deferred tax assets, unamortized debt issuance costs, etc.) possessed by the reporting entity; such assets may just be reported in total on face of the balance sheet	
1555	C	I	T	Monetary	usfr-pt	Other Borrowings OtherBorrowings The aggregate amount for other miscellaneous, insignificant borrowings owed by the reporting entity at the end of accounting period	
1556	C	I	T	Monetary	usfr-pt	Other Debt - Long Term OtherLongTermDebt Other long term debt not otherwise defined.	
1557		D	T	String	usfr-pt	Other Expense OtherExpense Description and summary of all other expenses.	SEC Regulation S-X (SX) Rule 5 3 7 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 5 3 9 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1558	D	D	T	Monetary	usfr-fst	Other Expenses OtherExpensesOther Other expenses that exceed 1 percent of the aggregate of total interest income and other income.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 3 14 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
1559	C	D	T	Monetary	usfr-fst	Other Fees and Commissions NonInterestIncomeOtherFeesCommissions The non-interest income for other fees and commissions	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II 13 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 04 13 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see</a> 2004-08-01 (Standard)
1560	C	D	T	Monetary	usfr-fst	Other Income - Other OtherIncomeOther Other income that exceeds 1 percent of the aggregate of total interest income and other income.	OTS Federal Regulation (FR) 563c-Accounting Requirements 2 II <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 4 13 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see</a> 2004-08-01 (Standard)
1561		D	T	String	usfr-pt	Other Income and Expenses Note OtherIncomeExpensesNote Disclosure of other income and expense amounts not discussed elsewhere.	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1562		D	T	String	usfr-fst	Other Income Note OtherIncomeNote Description and amount of any other income that exceed 1% of the total interest income and other income amounts	OTS Federal Regulation (FR) 563c-Accounting Requirements 2 II <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 4 13 <a href="http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#see">http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#see</a> 2004-08-01 (Standard)
1563	C	D	T	Monetary	usfr-pt	Other Increase/(Decrease) in Accumulated Comprehensive Income OtherChangesAccumulatedComprehensiveIncome Other Changes in Accumulated Comprehensive Income	
1564	C	D	T	Monetary	usfr-pt	Other Increase/(Decrease) in Additional Paid in Capital OtherChangesInAdditionalPaidInCapital Other Changes in Additonal Paid in Capital	
1565		D	T	Shares	usfr-pt	Other Increase/(Decrease) in Common Stock - Shares OtherChangesCommonStockNumberSharesAbstract Other changes in the number of shares of common stock.	
1566	C	D	T	Monetary	usfr-pt	Other Increase/(Decrease) in Common Stock Value (Excluding Additional Paid in Capital) OtherChangesCommonStockPar Other Changes in Common Stock at Par	
1567		D	T	Shares	usfr-pt	Other Increase/(Decrease) in Preferred Stock - Shares OtherChangesPreferredStockNumberSharesAbstract Other changes in the number of shares of preferred stock.	
1568	C	D	T	Monetary	usfr-pt	Other Increase/(Decrease) in Preferred Stock Value (Excluding Additional Paid in Capital) OtherChangesPreferredStockPar Other Changes in Preferred Stock at Par	
1569	C	D	T	Monetary	usfr-pt	Other Increase/(Decrease) in Retained Earnings OtherChangesRetainedEarningsAbstract Other Changes in Retained Earnings	
1570	C	D	T	Monetary	usfr-pt	Other Increase/(Decrease) in Stockholders' Equity OtherChangesStockholdersEquity Transferring of assets, including cash payments, converting securities or incurring liabilities by the enterprise for the owners.	
1571		D	T	Shares	usfr-pt	Other Increase/(Decrease) in Treasury Stock - Shares OtherChangesTreasuryStockNumberSharesAbstract Other changes in the number of shares of treasury stock.	
1572	D	D	T	Monetary	usfr-pt	Other Increase/(Decrease) in Treasury Stock Value OtherChangesTreasuryStockValueAbstract Other Changes in Treasury Stock Value	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1573		D	T	Monetary	usfr-pt	Other Increase/(Decrease) in Working Capital , Net OtherChangesNet The net change in the beginning and end of period balances for accounts that have not otherwise been defined.	FASB Statement of Financial Accounting Standard (FAS) 95 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1574		D	T	String	usfr-pt	Other Intangible Assets - Description IntangibleAssetsOtherIntangibleAssetsDescription The gross amount of other intangible assets	FASB Statement of Financial Accounting Standard (FAS) 142 <a href="http://www.fasb.org/pdf/fas142.pdf">http://www.fasb.org/pdf/fas142.pdf</a> 2004-08-01 (Standard)
1575	D	I	T	Monetary	usfr-fst	Other Interest Earning Assets OtherInterestEarningAssets Interest earning assets not included in any other category	
1576		D	T	Monetary	usfr-pt	Other Investing Activities, Net OtherInvestingActivitiesNet The net change (cash inflow and outflow) of other investing activities not otherwise defined.	
1577	D	D	T	Monetary	usfr-pt	Other Labor and Related Expenses OtherLaborRelatedExpenses Labor related expenditures other than salaries & wages, officers compensation and post-retirement benefits.	
1578		I	T	String	usfr-fst	Other Liabilities OtherLiabilitiesCurrentNonCurrentNotes Listing of the significant accounts that make up other liabilities, reconciled to the total amount on the face of the financial statements.	
1579	C	I	T	Monetary	usfr-pt	Other Liabilities - Current OtherCurrentLiabilities Obligations not previously defined that are due in one year (operating cycle) or less in the future.	SEC Regulation S-X (SX) Rule 1 2 bb <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#terms">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#terms</a> 2004-08-01 (Standard)
1580	C	I	T	Monetary	usfr-pt	Other Liabilities - Noncurrent OtherNoncurrentLiabilities Other concurrent liabilities not defined elsewhere - actual and estimated.	SEC Regulation S-X (SX) Rule 1 2 bb <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#terms">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#terms</a> 2004-08-01 (Standard)
1581		D	T	String	usfr-pt	Other Liabilities Note OtherLiabilitiesNote Note disclosures about the details of other miscellaneous, non-major obligations owed by the reporting entity; such liabilities may just be reported in total on face of the balance sheet	
1582	D	I	T	Monetary	usfr-fst	Other Loans OtherLoans Other loans not otherwise specified	
1583	D	I	T	Monetary	usfr-fst	Other Nonperforming Assets OtherNonperformingAssets The aggregate value for other non-major nonperforming assets (assets not generating income) held by the reporting entity at the financial statement date	
1584	C	D	T	Monetary	usfr-pt	Other Operating Revenue OtherOperatingRevenue Revenues generated during the normal course of business other than the sale of goods and/or delivery of services.	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1585	C	I	T	Monetary	usfr-fst	Other Policyholder Funds OtherPolicyholderFunds Other policyholders' funds represents the company's liability to the policyholders for funds held under the terms of insurance policy	
1586	C	I	T	Monetary	usfr-pt	Other Postretirement Benefit Obligations OtherPostretirementObligations 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).	FASB Statement of Financial Accounting Standard (FAS) 132 <a href="http://www.fasb.org/pdf/fas132.pdf">http://www.fasb.org/pdf/fas132.pdf</a> 2004-08-01 (Standard)
1587		D	T	Decimal	usfr-pt	Other Postretirement Benefit Plans - Weighted Average Assumed Discount Rate OtherPostretirementBenefitPlansWeightedAverageAssumedDiscountRate Percentage of the weighted-average assumed discount rate	FASB Current Text (CT) P16 150 A e (Standard); FASB Current Text (CT) P16 150 f (Standard); FASB Current Text (CT) P40 169 A d (Standard); FASB Current Text (CT) P40 169 e (Standard); FASB Statement of Financial Accounting Standard (FAS) 132 5 f <a href="http://www.fasb.org/pdf/fas132.pdf">http://www.fasb.org/pdf/fas132.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 132 8 e <a href="http://www.fasb.org/pdf/fas132.pdf">http://www.fasb.org/pdf/fas132.pdf</a> 2004-08-01 (Standard)
1588		D	T	Decimal	usfr-pt	Other Postretirement Benefit Plans - Weighted Average Expected Long Term Rate of Return OtherPostretirementBenefitPlansWeightedAverageExpectedLongTermRateReturn Percentage of the weighted-average expected long-term rate of return on plan assets.	FASB Current Text (CT) P16 150 A e (Standard); FASB Current Text (CT) P16 150 f (Standard); FASB Current Text (CT) P40 169 A d (Standard); FASB Current Text (CT) P40 169 e (Standard); FASB Statement of Financial Accounting Standard (FAS) 132 5 f <a href="http://www.fasb.org/pdf/fas132.pdf">http://www.fasb.org/pdf/fas132.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 132 8 e <a href="http://www.fasb.org/pdf/fas132.pdf">http://www.fasb.org/pdf/fas132.pdf</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1589		D	T	Decimal	usfr-pt	Other Postretirement Benefit Plans - Weighted Average Rate of Compensation Increase OtherPostretirementBenefitPlansWeightedAverageRateCompensationIncrease Percentage of the weighted-average rate of compensation increase	FASB Current Text (CT) P16 150 A e (Standard); FASB Current Text (CT) P16 150 f (Standard); FASB Current Text (CT) P40 169 A d (Standard); FASB Current Text (CT) P40 169 e (Standard); FASB Statement of Financial Accounting Standard (FAS) 132 5 f <a href="http://www.fasb.org/pdf/fas132.pdf">http://www.fasb.org/pdf/fas132.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 132 8 e <a href="http://www.fasb.org/pdf/fas132.pdf">http://www.fasb.org/pdf/fas132.pdf</a> 2004-08-01 (Standard)
1590	D	I	T	Monetary	usfr-pt	Other Property, Plant and Equipment OtherPropertyPlantEquipment Other tangible assets not otherwise defined.	FASB Accounting Principles Board Opinion (APB) 12 (Standard); FASB Current Text (CT) D40 105 (Standard); FASB Statement of Financial Accounting Standard (FAS) 86 11 <a href="http://www.fasb.org/pdf/fas86.pdf">http://www.fasb.org/pdf/fas86.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 93 <a href="http://www.fasb.org/pdf/fas93.pdf">http://www.fasb.org/pdf/fas93.pdf</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 5 2 13a <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 5 2 14 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal</a> 2004-08-01 (Standard); SEC Staff Position (SP) (Standard)
1591	D	I	T	Monetary	usfr-fst	Other Real Estate Owned (OREO) OtherRealEstateOwnedOREO	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1592	D	I	T	Monetary	usfr-pt	Other Receivables, Net OtherReceivablesNet Amounts due from the sale of fixed assets, other long-term investments or assets that are not included in other defined accounts.	
1593	D	D	T	Monetary	usfr-pt	Other Restructuring Charges OtherRestructuringCharges	
1594		D	T	Shares	usfr-pt	Outstanding - Number of Options StockOptionsOutstandingOutstandingNumberShares The required disclosure about the total share number for each range of stock options (the rights to buy stocks at fixed price by a future date) outstanding at the balance sheet date classified based on their exercise prices	
1595		D	T	Monetary	usfr-pt	Outstanding - Weighted Average Exercise Price StockOptionsOutstandingOutstandingAverageExercisePrice The required disclosure about the weighted-average exercise price for each range of stock options (the rights to buy stocks at fixed price by a future date) outstanding at the balance sheet date classified based on their exercise prices	
1596		D	T	Decimal	usfr-pt	Outstanding - Weighted Average Years of Remaining Contractual Life StockOptionsOutstandingOutstandingAverageLife The required disclosure about the weighted-average remaining contractual life for each range of stock options (the rights to buy stocks at fixed price by a future date) outstanding at the balance sheet date classified based on their exercise prices	
1597	D	D	T	Monetary	usfr-fst	Paid Claim and Claim Adjustment Expenses Related to Current Year PaidClaimClaimAdjustmentExpensesRelatedCurrent Paid Claim and Claim Adjustment Expenses Related to Current Year Encompasses All Paid Claim and Claim Adjustment Expenses for Claims That Occurred During the Current Year.	
1598	D	D	T	Monetary	usfr-fst	Paid Claim and Claim Adjustment Expenses Related to Prior Years PaidClaimClaimAdjustmentExpensesRelatedPrior Paid Claim and Claim Adjustment Expenses Related to Prior Years Encompasses All Paid Claim and Claim Adjustment Expenses for Claims That Occurred in Prior Years.	
1599	D	D	T	Monetary	usfr-fst	Paid Claim Expenses PaidClaimExpenses Total Paid Claim Expenses for Current and Prior Years	
1600		D		(String)	usfr-fst	<b><i>Paid Claim Expenses</i></b> PaidClaimExpensesAbstract The total expenses incurred related to paid claims	
1601		D	T	String	usfr-fst	Participating Business Policy AccountingPoliciesParticipatingBusiness Description of the Accounting Policies Associated With the Company's Participating Business	
1602		D	T	String	usfr-pt	Patents - Description IntangibleAssetsPatentsDescription The gross amount of patent intangible assets	
1603		D	T	String	usfr-pt	Payable - Description PayableDescription The note disclosure related to the reporting entity's payables; e.g. details about accounts/notes payables	
1604		D	T	String	usfr-pt	Payables Note PayablesNote The note disclosure related to the reporting entity's payables; e.g. details about accounts/notes payables	
1605	C	I	T	Monetary	usfr-fst	Payables to Broker-Dealers PayablesBrokerDealers Payable to Broker Dealers for Securities Purchased but have not yet been paid for	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1606		D	T	Monetary	usfr-pt	Payment for Repurchases of Equity PaymentRepurchasesEquity Payments to repurchase equity (e.g. common and preferred stock)	FASB Statement of Financial Accounting Standard (FAS) 95 20 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1607		D		(String)	usfr-pt	<b>Payment for Repurchases of Equity</b> PaymentRepurchasesEquityAbstract The aggregate amount paid by the reporting entity to require the equity securities outstanding (e.g. reacquisition of treasury stock or callable preferred stock) during an accounting period; it's a component of cash outflows from financing activities	
1608		D	T	Monetary	usfr-pt	Payment of Dividends PaymentDividends Payments of dividends (common, preferred, minority interest, other)	FASB Statement of Financial Accounting Standard (FAS) 95 20 a <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1609		D		(String)	usfr-pt	<b>Payment of Dividends - Common and Preferred Stock</b> DividendsCommonPreferredStockAbstract The aggregate amount for earnings declared by the board of directors to be distributed to common and preferred stockholders during an accounting period	
1610		D	T	Monetary	usfr-pt	Payment of Dividends - Common and Preferred Stock DividendsOnCommonPreferredStock Payments of dividends to common and preferred stockholders.	FASB Statement of Financial Accounting Standard (FAS) 95 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1611		D	T	Monetary	usfr-pt	Payment of Dividends - Common Stock PaymentCommonDividends Payments of dividends to common stockholders.	FASB Statement of Financial Accounting Standard (FAS) 95 20 a <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1612		D	T	Monetary	usfr-pt	Payment of Dividends - Minority Interest PaymentMinorityInterestDividends Payments of dividends to minority interest	FASB Statement of Financial Accounting Standard (FAS) 95 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1613		D	T	Monetary	usfr-pt	Payment of Dividends - Preferred Stock PaymentPreferredDividends Payments of dividends to preferred stockholders.	FASB Statement of Financial Accounting Standard (FAS) 95 20 a <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1614		D		(String)	usfr-pt	<b>Payment of Dividends</b> PaymentDividendsAbstract The aggregate amount actually paid for dividends (earnings distributions) to all classes of shareholders during an accounting period; it's a component of cash outflows from financing activities	
1615		D	T	Monetary	usfr-fst	Payments of Federal Home Loan Bank Borrowings PaymentsFederalHomeLoanBankBorrowings Cash Outflow from the payments on Federal Home Loan Bank borrowings	



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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1616		D	T	Monetary	usfr-fst	Payments of Medium Term Notes PaymentsMediumTermNotes Net cash outflow of Payments on Medium-Term Notes	
1617		D	T	Monetary	usfr-fst	Payments to Acquire Mortgage Servicing Rights (MSR) IncreaseMortgageSvcgRights Increases in Mortgage Servicing Rights	
1618	D	D	T	Monetary	usfr-pt	Pension and Other Employee Benefit Expense PensionOtherEmployeeBenefitExpense Costs recognized as an expense related to pensions and other employee benefits (e.g. postretirement plans).	
1619		D	T	Monetary	usfr-pt	Pension and Other Postretirement Benefit Plans - Amount of Contributions - Multiemployer Plans ContributionsMultiemployerPlans The amount of contributions to multiemployer plans.	FASB Current Text (CT) P16 166 (Standard); FASB Current Text (CT) P40 178 (Standard); FASB Statement of Financial Accounting Standard (FAS) 132 10 <a href="http://www.fasb.org/pdf/fas132.pdf">http://www.fasb.org/pdf/fas132.pdf</a> 2004-08-01 (Standard)
1620	D	D	T	Monetary	usfr-pt	Pension and Other Postretirement Benefit Plans - Expense - Defined Contribution Plans ExpenseDefinedContributionPlans For defined contribution plans, the amount of cost recognized as expense during the period.	FASB Current Text (CT) P16 162 (Standard); FASB Current Text (CT) P40 198 (Standard); FASB Statement of Financial Accounting Standard (FAS) 132 9 <a href="http://www.fasb.org/pdf/fas132.pdf">http://www.fasb.org/pdf/fas132.pdf</a> 2004-08-01 (Standard)
1621		I	T	Decimal	usfr-pt	Pension and Other Postretirement Benefit Plans - Health Care Cost Trend Rates OtherPostretirementBenefitPlansHealthCareCostTrendRates Percentage of the assumed health care cost trend rate for the next year used to measure the expected cost of benefits covered by the plan	FASB Current Text (CT) P40 169 e (Standard); FASB Current Text (CT) P40 169 f (Standard); FASB Statement of Financial Accounting Standard (FAS) 132 5 g <a href="http://www.fasb.org/pdf/fas132.pdf">http://www.fasb.org/pdf/fas132.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 132 8 f <a href="http://www.fasb.org/pdf/fas132.pdf">http://www.fasb.org/pdf/fas132.pdf</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1622		I	T	Monetary	usfr-pt	Pension and Other Postretirement Benefit Plans - Impact of 1% Decrease of Health Cost Rate on Retirement Benefit Obligation OtherPostretirementBenefitPlansImpact1DecreaseHealthCostRateOnRetirementBenefitObligation The impact of a one percent decrease of the health care cost trend rate on the retirement benefit obligation.	FASB Current Text (CT) P40 169 g (Standard); FASB Statement of Financial Accounting Standard (FAS) 132 5 h <a href="http://www.fasb.org/pdf/fas132.pdf">http://www.fasb.org/pdf/fas132.pdf</a> 2004-08-01 (Standard)
1623		I	T	Monetary	usfr-pt	Pension and Other Postretirement Benefit Plans - Impact of 1% Increase of Health Cost Rate on Retirement Benefit Obligation OtherPostretirementBenefitPlansImpact1IncreaseHealthCostRateOnRetirementBenefitObligation The impact of a one percent increase of the health care cost trend rate on the retirement benefit obligation.	FASB Current Text (CT) P40 169 g (Standard); FASB Statement of Financial Accounting Standard (FAS) 132 5 h <a href="http://www.fasb.org/pdf/fas132.pdf">http://www.fasb.org/pdf/fas132.pdf</a> 2004-08-01 (Standard)
1624		D	T	String	usfr-pt	Pension and Other Postretirement Benefit Plans - Pension Amount of Net Periodic Benefit Cost Recognized as Expense PensionsNetPeriodicBenefitCostRecognizedAsExpense Amount of net periodic benefit cost recognized as expense, detailing the following items: (a) the service cost component, (b) the interest cost component, (c) the expected return on plan assets for the period, (d) the amortization of the unrecognized transition obligation or transition asset, (e) the amount of recognized gains and losses, (f) the amount of prior service cost recognized, and (g) the amount of gain or loss recognized due to a settlement or curtailment.	FASB Current Text (CT) P16 150 d (Standard); FASB Current Text (CT) P40 169 d (Standard); FASB Statement of Financial Accounting Standard (FAS) 132 5 d <a href="http://www.fasb.org/pdf/fas132.pdf">http://www.fasb.org/pdf/fas132.pdf</a> 2004-08-01 (Standard)
1625	D	I	T	Monetary	usfr-pt	Pension and Other Postretirement Benefit Plans - Pension Fair Value of Plan Assets PensionsFairValuePlanAssets Amount of the fair value of plan assets.	FASB Current Text (CT) P16 150 A a (Standard); FASB Current Text (CT) P16 150 A b (Standard); FASB Current Text (CT) P40 169 A a (Standard); FASB Current Text (CT) P40 169 A b (Standard); FASB Statement of Financial Accounting Standard (FAS) 132 8 a <a href="http://www.fasb.org/pdf/fas132.pdf">http://www.fasb.org/pdf/fas132.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 132 8 b <a href="http://www.fasb.org/pdf/fas132.pdf">http://www.fasb.org/pdf/fas132.pdf</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1626		I	T	Monetary	usfr-pt	Pension and Other Postretirement Benefit Plans - Pension Funded Status of Plan PensionsFundedStatusPlan Amount of the funded status of the plan.	FASB Current Text (CT) P16 150 A a (Standard); FASB Current Text (CT) P16 150 A b (Standard); FASB Statement of Financial Accounting Standard (FAS) 132 8 a <a href="http://www.fasb.org/pdf/fas132.pdf">http://www.fasb.org/pdf/fas132.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 132 8 b <a href="http://www.fasb.org/pdf/fas132.pdf">http://www.fasb.org/pdf/fas132.pdf</a> 2004-08-01 (Standard)
1627	C	D	T	Monetary	usfr-pt	Pension and Other Postretirement Benefit Plans - Pension Projected Benefit Obligation Amount PensionsProjectedBenefitObligationAmount Amount of the projected benefit obligation.	FASB Current Text (CT) P16 150 a (Standard); FASB Current Text (CT) P16 150 b (Standard); FASB Current Text (CT) P40 169 a (Standard); FASB Current Text (CT) P40 169 b (Standard); FASB Statement of Financial Accounting Standard (FAS) 132 8 a <a href="http://www.fasb.org/pdf/fas132.pdf">http://www.fasb.org/pdf/fas132.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 132 8 b <a href="http://www.fasb.org/pdf/fas132.pdf">http://www.fasb.org/pdf/fas132.pdf</a> 2004-08-01 (Standard)
1628		D	T	String	usfr-pt	Pension and Other Postretirement Benefit Plans - Pensions PensionsOtherPostretirementBenefitPlansPensions Description and detail amounts of all aspects of the pension plan.	FASB Statement of Financial Accounting Standard (FAS) 132 <a href="http://www.fasb.org/pdf/fas132.pdf">http://www.fasb.org/pdf/fas132.pdf</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1629		D	T	String	usfr-pt	Pension and Other Postretirement Benefit Plans - Pensions - Reconciliation of Fair Value of Plan Assets PensionsReconciliationFairValuePlanAssets The reconciliation of fair value of pension plan assets from beginning to end of fiscal year	FASB Current Text (CT) P16 150 b (Standard); FASB Current Text (CT) P40 169 b (Standard); FASB Statement of Financial Accounting Standard (FAS) 132 5 b <a href="http://www.fasb.org/pdf/fas132.pdf">http://www.fasb.org/pdf/fas132.pdf</a> 2004-08-01 (Standard)
1630		D	T	String	usfr-pt	Pension and Other Postretirement Benefit Plans - Pensions - Reconciliation of Projected Benefit Obligation PensionsReconciliationProjectedBenefitObligation The reconciliation of the projected benefit obligations for pension plans from beginning to end of fiscal year	FASB Current Text (CT) P16 150 a (Standard); FASB Current Text (CT) P40 169 a (Standard); FASB Statement of Financial Accounting Standard (FAS) 132 5 a <a href="http://www.fasb.org/pdf/fas132.pdf">http://www.fasb.org/pdf/fas132.pdf</a> 2004-08-01 (Standard)
1631		D	T	String	usfr-pt	Pension and Other Postretirement Benefit Plans - Pensions - Settlement or Curtailment of Plan PensionsSettlementCurtailmentPlan Settlements/curtailments of defined benefit pension plans and termination benefits	FASB Statement of Financial Accounting Standard (FAS) 132 <a href="http://www.fasb.org/pdf/fas132.pdf">http://www.fasb.org/pdf/fas132.pdf</a> 2004-08-01 (Standard)
1632		D	T	String	usfr-pt	Pension and Other Postretirement Benefit Plans - Postretirement Plans PensionsOtherPostretirementBenefitPlansOtherPostretirementBenefitPlans Description of the postretirement benefit plans, including: (1) net periodic benefit recognized as expense, (2) reconciliation of accumulated postretirement benefit obligations, (3) reconciliation of fair value of postretirement plan assets, (4) amount of unrecognized actuarial gain, (5) amount of unrecognized transition obligation, and (6) the unrecognized prior service cost.	FASB Statement of Financial Accounting Standard (FAS) 132 <a href="http://www.fasb.org/pdf/fas132.pdf">http://www.fasb.org/pdf/fas132.pdf</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1633	C	I	T	Monetary	usfr-pt	Pension and Other Postretirement Benefit Plans - Postretirement Plans - Accumulated Postretirement Benefit Obligation OtherPostretirementBenefitPlansAccumulatedPostretirementBenefitObligation Accumulated benefit obligations for postretirement plans at end of fiscal year	FASB Current Text (CT) P16 150 a (Standard); FASB Current Text (CT) P16 150 b (Standard); FASB Current Text (CT) P40 169 a (Standard); FASB Current Text (CT) P40 169 b (Standard); FASB Statement of Financial Accounting Standard (FAS) 132 8 a <a href="http://www.fasb.org/pdf/fas132.pdf">http://www.fasb.org/pdf/fas132.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 132 8 b <a href="http://www.fasb.org/pdf/fas132.pdf">http://www.fasb.org/pdf/fas132.pdf</a> 2004-08-01 (Standard)
1634	D	D	T	Monetary	usfr-pt	Pension and Other Postretirement Benefit Plans - Postretirement Plans - Net Periodic Benefit Expense OtherPostretirementBenefitPlansNetPeriodicBenefitExpense The amount of net periodic benefit recognized as expense for postretirement plans.	FASB Current Text (CT) P16 150 d (Standard); FASB Current Text (CT) P40 169 d (Standard); FASB Statement of Financial Accounting Standard (FAS) 132 5 d <a href="http://www.fasb.org/pdf/fas132.pdf">http://www.fasb.org/pdf/fas132.pdf</a> 2004-08-01 (Standard)
1635		D	T	String	usfr-pt	Pension and Other Postretirement Benefit Plans - Postretirement Plans - Reconciliation of Accumulated Postretirement Benefit Obligation OtherPostretirementBenefitPlansReconciliationAccumulatedPostretirementBenefitObligation The reconciliation of benefit obligations for postretirement plans from the beginning to end of fiscal year	FASB Current Text (CT) P16 150 A a (Standard); FASB Current Text (CT) P16 150 A b (Standard); FASB Current Text (CT) P40 169 A a (Standard); FASB Current Text (CT) P40 169 A b (Standard); FASB Statement of Financial Accounting Standard (FAS) 132 8 a <a href="http://www.fasb.org/pdf/fas132.pdf">http://www.fasb.org/pdf/fas132.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 132 8 b <a href="http://www.fasb.org/pdf/fas132.pdf">http://www.fasb.org/pdf/fas132.pdf</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1636		D	T	String	usfr-pt	Pension and Other Postretirement Benefit Plans - Postretirement Plans - Reconciliation of Fair Value of Plan Assets OtherPostretirementBenefitPlansReconciliationFairValuePlanAssets The reconciliation of fair value of postretirement plan assets from the beginning to end of fiscal year	FASB Current Text (CT) P16 150 A a (Standard); FASB Current Text (CT) P16 150 A b (Standard); FASB Current Text (CT) P40 169 A a (Standard); FASB Current Text (CT) P40 169 A b (Standard); FASB Statement of Financial Accounting Standard (FAS) 132 8 a <a href="http://www.fasb.org/pdf/fas132.pdf">http://www.fasb.org/pdf/fas132.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 132 8 b <a href="http://www.fasb.org/pdf/fas132.pdf">http://www.fasb.org/pdf/fas132.pdf</a> 2004-08-01 (Standard)
1637		I	T	Monetary	usfr-pt	Pension and Other Postretirement Benefit Plans - Postretirement Plans - Unrecognized Actuarial Gain OtherPostretirementBenefitPlansUnrecognizedActuarialGain The amount of unrecognized actuarial gain in postretirement plans benefit obligation	FASB Current Text (CT) P16 150 c (Standard); FASB Current Text (CT) P40 169 c (Standard); FASB Statement of Financial Accounting Standard (FAS) 132 5 c <a href="http://www.fasb.org/pdf/fas132.pdf">http://www.fasb.org/pdf/fas132.pdf</a> 2004-08-01 (Standard)
1638		I	T	Monetary	usfr-pt	Pension and Other Postretirement Benefit Plans - Postretirement Plans - Unrecognized Prior Service Cost OtherPostretirementBenefitPlansUnrecognizedPriorServiceCost The amount of unrecognized prior service cost in postretirement plans benefit obligation	FASB Current Text (CT) P16 150 c (Standard); FASB Current Text (CT) P40 169 c (Standard); FASB Statement of Financial Accounting Standard (FAS) 132 5 c <a href="http://www.fasb.org/pdf/fas132.pdf">http://www.fasb.org/pdf/fas132.pdf</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1639		I	T	Monetary	usfr-pt	Pension and Other Postretirement Benefit Plans - Postretirement Plans - Unrecognized Transition Obligation OtherPostretirementBenefitPlansUnrecognizedTransitionObligation The amount of unrecognized transition obligation in postretirement plans benefit obligation	FASB Current Text (CT) P16 150 c (Standard); FASB Current Text (CT) P40 169 c (Standard); FASB Statement of Financial Accounting Standard (FAS) 132 5 c <a href="http://www.fasb.org/pdf/fas132.pdf">http://www.fasb.org/pdf/fas132.pdf</a> 2004-08-01 (Standard)
1640	C	I	T	Monetary	usfr-pt	Pension Obligations PensionObligation Obligation recognized for the future liability to make annuity payments to the employees.	FASB Statement of Financial Accounting Standard (FAS) 132 <a href="http://www.fasb.org/pdf/fas132.pdf">http://www.fasb.org/pdf/fas132.pdf</a> 2004-08-01 (Standard)
1641		D	T	Decimal	usfr-pt	Pension Plans - Weighted Average Assumed Discount Rate PensionsWeightedAverageAssumedDiscountRate Percentage of the weighted-average assumed discount rate	FASB Current Text (CT) P16 150 e (Standard); FASB Current Text (CT) P16 150 f (Standard); FASB Current Text (CT) P40 169 d (Standard); FASB Current Text (CT) P40 169 e (Standard); FASB Statement of Financial Accounting Standard (FAS) 132 5 f <a href="http://www.fasb.org/pdf/fas132.pdf">http://www.fasb.org/pdf/fas132.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 132 8 e <a href="http://www.fasb.org/pdf/fas132.pdf">http://www.fasb.org/pdf/fas132.pdf</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1642		D	T	Decimal	usfr-pt	Pension Plans - Weighted Average Expected Long Term Rate of Return PensionsWeightedAverageExpectedLongTermRateReturn Percentage of the weighted-average expected long-term rate of return on plan assets.	FASB Current Text (CT) P16 150 e (Standard); FASB Current Text (CT) P16 150 f (Standard); FASB Current Text (CT) P40 169 d (Standard); FASB Current Text (CT) P40 169 e (Standard); FASB Statement of Financial Accounting Standard (FAS) 132 5 f <a href="http://www.fasb.org/pdf/fas132.pdf">http://www.fasb.org/pdf/fas132.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 132 8 e <a href="http://www.fasb.org/pdf/fas132.pdf">http://www.fasb.org/pdf/fas132.pdf</a> 2004-08-01 (Standard)
1643		D	T	Decimal	usfr-pt	Pension Plans - Weighted Average Rate of Compensation Increase PensionsWeightedAverageRateCompensationIncrease Percentage of the weighted-average rate of compensation increase	FASB Current Text (CT) P16 150 e (Standard); FASB Current Text (CT) P16 150 f (Standard); FASB Current Text (CT) P40 169 d (Standard); FASB Current Text (CT) P40 169 e (Standard); FASB Statement of Financial Accounting Standard (FAS) 132 5 f <a href="http://www.fasb.org/pdf/fas132.pdf">http://www.fasb.org/pdf/fas132.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 132 8 e <a href="http://www.fasb.org/pdf/fas132.pdf">http://www.fasb.org/pdf/fas132.pdf</a> 2004-08-01 (Standard)
1644	C	I	T	Monetary	usfr-pt	Pensions and Other Postemployment Benefits PensionsOPEB 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).	FASB Statement of Financial Accounting Standard (FAS) 132 <a href="http://www.fasb.org/pdf/fas132.pdf">http://www.fasb.org/pdf/fas132.pdf</a> 2004-08-01 (Standard)
1645		I		(String)	usfr-pt	<b>Pensions and Other Postemployment Benefits</b> PensionsOPEBAbstract The footnote disclosure about aggregate amount for Pensions (annual payments made to employees after their retirement upon agreement; the plan funds are usually under control of trustee, called funded plan) and Other Postemployment Benefit (e.g. health care benefits; usually not funded) obligations accumulated by the end of accounting period	



ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1646		D	T	String	usfr-pt	<p>Pensions and Other Postretirement Benefit Plans Note</p> <p>PensionsOtherPostretirementBenefitPlansNote</p> <p>Information about pensions and other postretirement benefit. Disclosure requirements for defined benefit plans are divided into three sections: public entity disclosures, non-public entity disclosures, and disclosures applicable to all entities. Public entity disclosures for defined benefit pension and postretirement benefit plans often include: 1) a reconciliation of beginning and ending balances of the benefit obligation for all balance sheets presented, 2) the effects on benefit obligation during the period attributable to certain elements (e.g. service and interest costs, contributions by plan participants, actuarial gains and losses, foreign currency exchange rate changes, and benefits paid, 3) a reconciliation of beginning and ending balances of the fair value of plan assets for all balance sheets presented, 4) the effects on pension assets during the period attributable to certain elements (e.g. actual return on plan assets, foreign currency exchange rates change, contributions by employer and participants, and benefits paid), 5) net periodic benefit cost recognized as expense by components (e.g. service and interest costs, expected return of plan assets, amortization of unrecognized transition obligation or asset, recognized gain or loss, prior service cost, gain or loss due to settlement or curtailment), 6) the funded status of the plan, 7) amounts recognized and not recognized (e.g. prior service cost, gain or loss) in the balance sheet, and 8) the effect of a one-percentage-point increase and decrease in the assumed health care cost trend rate(s). Nonpublic entity disclosures for defined benefit pension and postretirement benefit plans often includes: the benefit obligation, the fair value of plan assets, the funded status of the plan, employer contributions, participant contributions, benefits paid, net periodic benefit expense and the amounts recognized in the balance sheet (e.g. net pension asset or other postretirement benefit prepaid assets or accrued liabilities, intangible asset recognized (pension plans only), and the amount of accumulated other comprehensive income recognized (pension plans only) and effect of significant nonroutine events, such as amendments, combinations, divestitures, curtailments, and settlements. Disclosures applicable to all entities for benefit pension and postretirement benefit plans include: 1) other comprehensive income from a change in the minimum pension liability recognized, 2) the weighted-average assumed discount rate, the weighted-average rate of compensation increase, and the weighted-average expected long-term rate of return on plan assets, 3) the assumed health care cost trend rate(s) for the next year used to measure the expected cost of benefits and its pattern of change, and 4) the amounts and types of securities of the employer and related parties included in plan assets, For Defined Contribution Plans, disclosures include: the nature and effect of significant matters affecting comparability of information for all periods and the amount of cost recognized as expense during the period. For Multiemployer Plans, additional disclosures include: if it is either probably or reasonably possible that 1) an employer would withdraw from a multiemployer plan resulting in an obligation, and 2) an employer's contribution to a multiemployer plan would be increased to maintain a level of benefit coverage (OPEB only).</p>	<p>FASB Current Text (CT) P16 150 (Standard); FASB Current Text (CT) P16 153 (Standard); FASB Current Text (CT) P16 162 (Standard); FASB Current Text (CT) P16 166 (Standard); FASB Current Text (CT) P40 169 (Standard); FASB Current Text (CT) P40 172 (Standard); FASB Current Text (CT) P40 173 (Standard); FASB Current Text (CT) P40 178 (Standard); FASB Current Text (CT) P40 198 (Standard); FASB Statement of Financial Accounting Standard (FAS) 132 <a href="http://www.fasb.org/pdf/fas132.pdf">http://www.fasb.org/pdf/fas132.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 132 9 <a href="http://www.fasb.org/pdf/fas132.pdf">http://www.fasb.org/pdf/fas132.pdf</a> 2004-08-01 (Standard)</p>
1647		D	D	T Monetary	usfr-fst	<p>Policy Acquisition Costs</p> <p>ExpensesPolicyAcquisitionCosts</p> <p>The amortized policy acquisition costs</p>	
1648		C	D	T Monetary	usfr-fst	<p>Policy Charges</p> <p>RevenuePolicyCharges</p> <p>Earned policy charges on insurance policies</p>	
1649		D	D	T Monetary	usfr-fst	<p>Policy Credits Issued and Cash Payments to be Made to Eligible Policyholders</p> <p>PolicyCreditsIssuedCashPaymentsEligiblePolicyholders</p> <p>Policy credits and cash paid to policy holders based upon the terms of the insurance policy</p>	
1650		C	I	T Monetary	usfr-fst	<p>Policy Reserves and Benefits</p> <p>PolicyReservesBenefits</p> <p>The aggregate amount for policy reserves (provided for future obligations) and policy benefits (liability reserve for future policy benefits); meant to group all the liabilities associated with the company's insurance policies</p>	
1651			I	(String)	usfr-fst	<p><b>Policy Reserves and Benefits</b></p> <p>PolicyReservesBenefitsAbstract</p> <p>The title "Policy Reserves and Benefits" is meant to group all of the liabilities associated with the company's insurance policies</p>	
1652		D	D	T Monetary	usfr-fst	<p>Policyholder Benefits and Claims</p> <p>ExpensesPolicyholderBenefitsClaims</p> <p>Payments by the insurance company to the policyholders under the terms of the insurance contract</p>	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1653	C	I	T	Monetary	usfr-fst	Policyholder Contract Deposits DepositsPolicyholderContractDeposits Policyholders' contract deposits represents the company's liability to the policyholders for deposits held under the terms of insurance policy	
1654	D	D	T	Monetary	usfr-fst	Policyholder Dividends ExpensesPolicyholderDividends Dividends payable to policyholders based upon the performance of their insurance policy	
1655	C	I	T	Monetary	usfr-fst	Policyholder Dividends Payable PayablesPolicyholderDividends Dividends that are payable to the policyholders based upon the terms of the underlying insurance contract	
1656		D	T	Monetary	usfr-fst	Policyholders Account Deposits PolicyholdersAccountDeposits Cash inflows that result from policyholders depositing funds with the company	
1657		D	T	Monetary	usfr-fst	Policyholders Account Withdrawals PolicyholdersAccountWithdrawals Cash outflows that result from the policyholders withdrawing funds accumulated in their insurance contracts	
1658		D	T	String	usfr-pt	Postemployment Benefits PostemploymentBenefits If an obligation for postemployment benefits is not accrued because it cannot be reasonably estimated, disclose that fact.	FASB Current Text (CT) P32 105 (Standard); FASB Statement of Financial Accounting Standard (FAS) 112 7 <a href="http://www.fasb.org/pdf/fas112.pdf">http://www.fasb.org/pdf/fas112.pdf</a> 2004-08-01 (Standard)
1659	D	D	T	Monetary	usfr-pt	Postretirement Benefit Expense PostRetirementBenefitExpense All types of benefits provided to former or inactive employees their beneficiaries and covered dependents.	FASB Statement of Financial Accounting Standard (FAS) 112 <a href="http://www.fasb.org/pdf/fas112.pdf">http://www.fasb.org/pdf/fas112.pdf</a> 2004-08-01 (Standard)
1660	D	D	T	Monetary	usfr-pt	Preferred Dividends Paid - Cash PreferredDividendsPaidCash The aggregate amount for cash dividends (i.e. earnings distribution to owners in form of cash payment) actually paid to preferred shareholders (owners of preferred stocks which have priority over common shocks in case of dividends distribution and liquidation) during an accounting period	
1661	D	D	T	Monetary	usfr-pt	Preferred Dividends Paid - Stock PreferredDividendsPaidStock Preferred Dividends Paid - Stock	
1662			T	Tuple	usfr-pt	<b>Preferred Stock [Sequence]</b> PreferredStock 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.	
1663		I	T	String	usfr-pt	Preferred Stock - Description PreferredStockDescription Description of Type or Class of Preferred Stock	
1664		I	T	Decimal	usfr-pt	Preferred Stock - Par/Stated Value Per Share PreferredStockParValuePerShare Face amount or stated value of preferred stock and not the actual value it would receive on the open market per share.	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1665		I	T	Shares	usfr-pt	Preferred Stock - Share Subscriptions PreferredStockShareSubscriptions 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.	
1666		D	T	Shares	usfr-pt	Preferred Stock - Shares - Increase/(Decrease) PreferredStockNumberSharesChanges The net change in the aggregate share number of preferred stocks during an accounting period; may be resulted from new issuance, repurchase, conversion of convertible preferred stocks, etc.	
1667		D		(String)	usfr-pt	<b>Preferred Stock - Shares - Increase/(Decrease)</b> PreferredStockNumberSharesChangesAbstract The net change in the aggregate share number of preferred stocks during an accounting period; may be resulted from new issuance, repurchase, conversion of convertible preferred stocks, etc.	
1668		I	T	Shares	usfr-pt	Preferred Stock - Shares Authorized PreferredStockSharesAuthorized The maximum number of preferred shares permitted to be issued by an entity's charter and bylaws.	
1669		I	T	Shares	usfr-pt	Preferred Stock - Shares Issued PreferredStockSharesIssued Preferred shares of an entity, authorized in the corporate charter, which have been issued and are outstanding.	
1670		I	T	Shares	usfr-pt	Preferred Stock - Shares Outstanding PreferredStockSharesOutstanding Number of preferred shares issued by an entity and held by shareholders.	
1671	C	I	T	Monetary	usfr-pt	Preferred Stock - Value (Excluding Additional Paid in Capital) PreferredStockValue Value of preferred stock outstanding. Value may be calculated differently depending on whether the stock is issued at par value, no par or stated value.	
1672	C	D	T	Monetary	usfr-pt	Preferred Stock - Value (Excluding Additional Paid in Capital) - Increase/(Decrease) PreferredStockParValueChanges The net change in the aggregate legal value of preferred stocks during an accounting period; may be resulted from new issuance, repurchase, conversion of convertible preferred stocks, etc.	
1673		D		(String)	usfr-pt	<b>Preferred Stock - Value (Excluding Additional Paid in Capital) - Increase/(Decrease)</b> PreferredStockParValueChangesAbstract The net change in the aggregate legal value of preferred stocks during an accounting period; may be resulted from new issuance, repurchase, conversion of convertible preferred stocks, etc.	
1674	D	D	T	Monetary	usfr-pt	Preferred Stock Dividends PreferredStockDividends Dividends paid to preferred shareholders.	
1675	D	D	T	Monetary	usfr-pt	Preferred Stock Dividends and Other Adjustments PreferredStockDividendsOtherAdjustments Preferred stock dividends and other adjustments necessary to net income to obtain net income applicable to common stockholders.	
1676		D		(String)	usfr-pt	<b>Preferred Stock Dividends and Other Adjustments</b> PreferredStockDividendsOtherAdjustmentsAbstract The aggregate amount for earnings distributed to preferred stocks and other adjustments (e.g. prior year error corrections) made to retained earnings; used to compute the total retained earnings available for common stock dividends	
1677	C	D	T	Monetary	usfr-pt	Preferred Stock Issued PreferredStockIssued Total Value of preferred stock issued by an entity.	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1678	C	D	T	Monetary	usfr-pt	Preferred Stock Issued - Additional Paid in Capital PreferredStockIssuedAdditionalPaidCapital Value of preferred stock issued recorded above par value.	
1679		D	T	Shares	usfr-pt	Preferred Stock Issued - Shares PreferredStockIssuedNumberShares Number of shares of preferred stock issued	
1680	C	D	T	Monetary	usfr-pt	Preferred Stock Issued - Value (Excluding Additional Paid in Capital) PreferredStockIssuedParValue Value of preferred stock issued recorded at par value.	
1681	D	D	T	Monetary	usfr-pt	Preferred Stock Purchased and Retired PreferredStockPurchasedRetired Total value of preferred stock that has been purchased and retired by an entity.	
1682	D	D	T	Monetary	usfr-pt	Preferred Stock Purchased and Retired - Additional Paid in Capital PreferredStockPurchasedRetiredAdditionalPaidCapital Effect on additional paid in capital by preferred stock that has been purchased and retired by an entity.	
1683	D	D	T	Monetary	usfr-pt	Preferred Stock Purchased and Retired - Retained Earnings PreferredStockPurchasedRetiredRetainedEarnings Effect on retained earnings by preferred stock that has been purchased and retired by an entity.	
1684		D	T	Shares	usfr-pt	Preferred Stock Purchased and Retired - Shares PreferredStockPurchasedRetiredNumberShares Number of shares of preferred stock that has been purchased and retired by an entity.	
1685		D	T	Shares	usfr-pt	Preferred Stock Purchased and Retired - Treasury Stock - Shares PreferredStockPurchasedRetiredTreasuryStockNumberShares Effect on number of shares of treasury stock by preferred stock that has been purchased and retired by an entity.	
1686	C	D	T	Monetary	usfr-pt	Preferred Stock Purchased and Retired - Treasury Stock - Value PreferredStockPurchasedRetiredTreasuryStockValue Effect on treasury stock value by preferred stock that has been purchased and retired by an entity.	
1687	D	D	T	Monetary	usfr-pt	Preferred Stock Purchased and Retired - Value (Excluding Additional Paid in Capital) PreferredStockPurchasedRetiredParValue Value of preferred stock that has been purchased and retired by an entity recorded at par value.	
1688		I	T	Shares	usfr-pt	Preferred Stock Shares Outstanding - All Types and Classes PreferredStockSharesOutstandingTotal The aggregate share number for all preferred stocks outstanding at the financial statement date	
1689		D	T	Monetary	usfr-pt	Preferred Stock Transactions, Net PreferredStockTransactionsNet Net payments and proceeds received from all preferred stock transactions	FASB Statement of Financial Accounting Standard (FAS) 95 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1690	C	I	T	Monetary	usfr-pt	Preferred Stock Value (Excluding Additional Paid in Capital) - All Types and Classes PreferredStockValueTotal The aggregate legal value for all preferred stocks outstanding at the financial statement date	
1691		D	T	String	usfr-fst	Preferred Stockholders' Equity in Subsidiary Companies PreferredShareholdersEquitySubsidiaryCompanies Disclosures Around the Amount of Equity Preferred Shareholders Own in a Subsidiary of the Company	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1692		D	T	String	usfr-fst	Premises and Equipment Policy AccountingPoliciesPremisesEquipment Description of accounting policies related to Premises and Equipment.	
1693	C	D	T	Monetary	usfr-fst	Premium Revenue RevenuePremiumRevenue Earned premiums on insurance policies	
1694		D	T	String	usfr-fst	Premiums Receivable PremiumsReceivable Detail description of premium receivables and its components.	
1695	C	I	T	Monetary	usfr-fst	Premiums Receivable - Allowance for Doubtful Accounts PremiumsReceivableAllowanceDoubtfulAccounts Amount of allowance for doubtful accounts - premium receivable.	
1696		D	T	String	usfr-fst	Premiums Receivable - Sale of Premiums Receivable PremiumsReceivableSalePremiumsReceivable Description of the facts and circumstances of the sale of receivable agreements.	
1697	D	I	T	Monetary	usfr-fst	Premiums Receivable, Gross PremiumsReceivableGrossPremiumsReceivable Amount of gross premiums receivable.	
1698	D	I	T	Monetary	usfr-fst	Premiums Receivable, Net PremiumsReceivableNet Premiums receivable net of any allowances for doubtful accounts	SEC Regulation S-X (SX) Rule 7 3 5 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#lance">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#lance</a> 2004-08-01 (Standard)
1699		I		(String)	usfr-fst	<b>Premiums Receivable</b> PremiumsReceivableAbstract The aggregate amount for the premiums (rate payment for insurance coverage) to be collected from the insured/agent for the insurance policies sold, including the portion of premiums already earned by the insurer but not yet billed	
1700	D	D	T	Monetary	usfr-pt	Pre-Opening Costs PreOpeningCosts Expenditures associated with opening new locations which are non-capital in nature and expensed as incurred.	
1701	D	I	T	Monetary	usfr-pt	Prepaid Assets - Long Term PrepaidAssetsLongTerm Items paid in advance, greater than one year.	
1702	D	I	T	Monetary	usfr-pt	Prepaid Expenses PrepaidExpenses Cash paid in advance for services or supplies. Commonly includes prepaid rent, insurance, interest and advertising.	
1703		I		(String)	usfr-pt	<b>Prepaid Expenses - Current</b> PrepaidExpensesAbstract The aggregate amount of money paid in advance to bring economic benefits for a future period not exceeding one year or one operating cycle; e.g. prepaid rents, insurance, advertising, etc.	
1704	D	I	T	Monetary	usfr-pt	Prepaid Expenses - Noncurrent PrepaidExpensesNonCurrent Cash paid in advance for services or supplies.	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1705		I		(String)	usfr-pt	<b>Prepaid Expenses - Noncurrent</b> PrepaidExpensesNonCurrentAbstract The aggregate amount of money paid in advance to bring economic benefits for a future period longer than one year or one operating cycle	
1706	D	I	T	Monetary	usfr-pt	Prepaid Expenses - Other OtherPrepaidExpenses Cash paid in advance for other prepaid expenses.	
1707	D	I	T	Monetary	usfr-pt	Prepaid Insurance PrepaidInsurance Cash paid in advance for insurance costs.	
1708	D	I	T	Monetary	usfr-pt	Prepaid Pension Costs PrepaidPensionCosts Cumulative employer's contributions in excess of net pension cost accrued.	
1709	D	I	T	Monetary	usfr-fst	Prepaid Reinsurance Premiums PrepaidReinsurancePremiums Reinsurance premiums that are prepaid under the terms of the contract	
1710	D	I	T	Monetary	usfr-pt	Prepaid Rent PrepaidRent Cash paid in advance for rental costs.	
1711		D	T	String	usfr-pt	Pre-Production Costs Related to Long Term Supply Arrangements Note PreProductionCostsRelatedLongTermSupplyArrangements (SEC registrants) Disclosure often includes of their accounting policy for pre-production design and development costs, and the aggregate amount of the following: (a) assets recognized for agreements that provide for contractual reimbursement of pre-production design and development costs, (b) assets recognized for molds, dies, and other tools that the supplier owns, and (c) assets recognized for molds, dies, and other tools that the supplier does not own.	FASB Emerging Issues Taskforce (EITF) 99-5 (Standard)
1712		D	T	String	usfr-pt	Pre-Production Design and Costs Policy AccountingPoliciesPreProductionDesignCosts This label often includes the SEC registrants' disclosure of their accounting policy for pre-production design and development costs, and the aggregate amount of the following: (a) assets recognized pursuant to agreements that provide for contractual reimbursement of pre-production design and development costs, (b) assets recognized for molds, dies, and other tools that the supplier owns, and (c) assets recognized for molds, dies, and other tools that the supplier does not own.	FASB Emerging Issues Taskforce (EITF) 99-5 (Standard)
1713		D	T	Monetary	usfr-fst	Principal Payments on Loans and Leases Held for Investment PrincipalPaymentsOnLoansReceivableHeldInvestment Net proceed flow of principal payments on loans receivable held for investment. Also includes principal payments on loans receivable held for investment and mortgage-baked securities available for sale	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1714		D	T	String	usfr-pt	Principles of Consolidation Policy AccountingPoliciesPrinciplesConsolidation Disclose the consolidation policy being followed.	AICPA Accounting Research Bulletin (ARB) 51 (Standard); AICPA Accounting Research Bulletin (ARB) 51 4 (Standard); AICPA Accounting Research Bulletin (ARB) 51 5 (Standard); FASB Current Text (CT) C51 107 (Standard); FASB Current Text (CT) C51 108 (Standard); FASB Statement of Financial Accounting Standard (FAS) 94 <a href="http://www.fasb.org/pdf/fas94.pdf">http://www.fasb.org/pdf/fas94.pdf</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 3A 2 b <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#registrant">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#registrant</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 3A 3 a <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#principles">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#principles</a> 2004-08-01 (Standard)
1715		D	T	String	usfr-pt	Prior Period Adjustments Note PriorPeriodAdjustmentsNote Disclosure often includes the resulting effects (both gross and net of applicable tax) on net income of all prior periods presented, and on retained earnings at the beginning of the earliest period presented. If financial statements for a single year only are presented, indicate the effect on retained earnings at the beginning of the year and on net income of the immediately preceding year.	FASB Accounting Principles Board Opinion (APB) 9 (Standard); FASB Current Text (CT) A35 107 (Standard); FASB Statement of Financial Accounting Standard (FAS) 16 <a href="http://www.fasb.org/pdf/fas16.pdf">http://www.fasb.org/pdf/fas16.pdf</a> 2004-08-01 (Standard)
1716		D	T	Monetary	usfr-pt	Proceeds from Available for Sale Securities ProceedsAvailableSaleInvestments Proceeds from sales/maturities of available for sale investments	FASB Statement of Financial Accounting Standard (FAS) 102 <a href="http://www.fasb.org/pdf/fas102.pdf">http://www.fasb.org/pdf/fas102.pdf</a> 2004-08-01 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 III <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1717		D		(String)	usfr-pt	<b>Proceeds from Available for Sale Securities</b> ProceedsAvailableSaleInvestmentsAbstract The aggregate amount received by the reporting entity through sale of available-for-sale equity/debt securities during an accounting period; it's a component of cash inflows from investing activities	
1718		D	T	Monetary	usfr-pt	<b>Proceeds from Divestiture of Business</b> ProceedsSaleBusiness The cash received from the sale of a business during the period.	FASB Statement of Financial Accounting Standard (FAS) 95 15 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1719		D	T	Monetary	usfr-pt	<b>Proceeds from Divestiture of Interest in Consolidated Subsidiaries</b> ProceedsConsolidatedSubsidiaries Proceeds from sale of investment in consolidated subsidiaries (generally greater 50%).	AICPA Accounting Research Bulletin (ARB) 51 2 (Standard)
1720		D	T	Monetary	usfr-pt	<b>Proceeds from Divestiture of Interest in Unconsolidated Affiliates</b> PaymentsUnconsolidatedAffiliatesChangesBalances Proceeds from sale of investment in unconsolidated affiliates (generally less than 50% generally accounted for under the equity method).	AICPA Accounting Research Bulletin (ARB) 51 2 (Standard)
1721		D	T	Monetary	usfr-fst	<b>Proceeds from Federal Home Loan Bank Borrowings</b> ProceedsFederalHomeLoanBankBorrowings Cash inflow from the proceeds on Federal Home Loan Bank borrowings	
1722		D	T	Monetary	usfr-fst	<b>Proceeds from Guaranteed Investment Contracts</b> ProceedsGuaranteedInvestmentContracts Cash inflows from the gross proceeds from the sale of guarantee investment contracts	FASB Statement of Financial Accounting Standard (FAS) 95 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1723		D	T	Monetary	usfr-pt	<b>Proceeds from Held to Maturity Securities</b> ProceedsHeldMaturityInvestments Proceeds from sales/maturities of held-to-maturity investments	
1724		D		(String)	usfr-pt	<b>Proceeds from Held to Maturity Securities</b> ProceedsHeldMaturityInvestmentsAbstract The aggregate amount received by the reporting entity through maturities and/or pre-mature sale of held-to-maturity debt securities during an accounting period; it's a component of cash inflows from investing activities	
1725		D	T	Monetary	usfr-pt	<b>Proceeds from Issuance of Common Stock</b> ProceedsIssuanceCommonStock The proceeds from the issuance of common stock.	FASB Statement of Financial Accounting Standard (FAS) 95 19 a <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1726		D	T	Monetary	usfr-pt	<b>Proceeds from Issuance of Company Obligated Mandatorily Redeemable Capital Securities</b> ProceedsIssuanceCompanyObligatedMandatorilyRedeemableCapitalSecurities The aggregate amount received from the issuance of capital securities subject to mandatory redemption (e.g. callable preferred stocks) where the reporting entity may reacquire such securities at predecided price; it's a component of cash inflows from financing activities	
1727		D	T	Monetary	usfr-pt	<b>Proceeds from Issuance of Equity</b> ProceedsIssuanceEquity Cash proceeds from the issuance of equity (common, preferred, and treasury stocks, stock options, etc.)	



ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1728		D		(String)	usfr-pt	<b>Proceeds from Issuance of Equity</b> ProceedsIssuanceEquityAbstract The aggregate amount received by the reporting entity through issuance of equity securities (e.g. common/preferred stocks) during an accounting period; it's a component of cash inflows from financing activities	
1729		D		(String)	usfr-pt	<b>Proceeds from Issuance of Long Term Debt and Capital Securities</b> ProceedsLongTermDebtAbstract The aggregate amount received by the reporting entity through issuance of long-term debt (e.g. 10-year corporate bond) and capital securities (e.g. common stocks) during an accounting period; it's a component of cash inflows from financing activities	
1730		D	T	Monetary	usfr-pt	Proceeds from Issuance of Long Term Debt and Capital Securities, Net ProceedsLongTermDebt Proceeds from the Issuance of Long Term Debt and Capital Securities	FASB Statement of Financial Accounting Standard (FAS) 95 19 b <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1731		D	T	Monetary	usfr-fst	Proceeds from Issuance of Medium Term Notes ProceedsIssuanceMediumTermNotes Net cash proceeds From Issuance of Medium-Term Notes	
1732		D	T	Monetary	usfr-pt	Proceeds from Issuance of Other Long Term Debt ProceedsIssuanceOtherLongTermDebt The aggregate amount received by the reporting entity through issuance of long-term debt other than those separately specified during an accounting period; it's a component of cash inflows from financing activities	
1733		D	T	Monetary	usfr-pt	Proceeds from Issuance of Preferred Stock ProceedsIssuancePreferredStock The proceeds from the issuance of preferred stock.	FASB Statement of Financial Accounting Standard (FAS) 95 19 a <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1734		D	T	Monetary	usfr-pt	Proceeds from Issuance of Treasury Stock ProceedsIssuanceTreasuryStock The proceeds from the issuance of treasury stock.	FASB Statement of Financial Accounting Standard (FAS) 95 19 a <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1735		D	T	Monetary	usfr-pt	Proceeds from Issuance of Warrants ProceedsIssuanceWarrants The proceeds from the issuance of warrants	FASB Statement of Financial Accounting Standard (FAS) 95 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1736		D	T	Monetary	usfr-pt	Proceeds from Life Insurance Policies ProceedsLifeInsurancePolicies Proceeds from life insurance policies for which the company is the beneficiary.	FASB Statement of Financial Accounting Standard (FAS) 95 16 5 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1737		D	T	Monetary	usfr-pt	Proceeds from Lines of Credit ProceedsLineCreditChangesBalances Proceeds from a line of credit.	FASB Statement of Financial Accounting Standard (FAS) 95 19 b <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1738		D	T	Monetary	usfr-pt	Proceeds from Marketable Securities ProceedsFromMarketableSecurities The aggregate amount received by the reporting entity through sale of marketable securities during an accounting period; including trading debt/equity securities (recorded at fair market value) available-for-sale debt/equity securities (recorded at fair market value) and held-to-maturity debt securities (recorded at amortized costs)	
1739		D		(String)	usfr-pt	<b>Proceeds from Marketable Securities</b> ProceedsMarketableSecuritiesAbstract	
1740		D	T	Monetary	usfr-fst	Proceeds from Maturities, Prepayments and Calls of Available for Sale Securities ProceedsMaturitiesPrepaymentsCallsAvailableSaleInvestments	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 III <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
1741		D	T	Monetary	usfr-fst	Proceeds from Maturities, Prepayments and Calls of Held to Maturity Securities ProceedsMaturitiesPrepaymentsCallsHeldMaturityInvestments The aggregate amount of cash received from maturities (principals being due), prepayments and calls (requests of early payments) of securities that are acquired by the reporting entity with purpose to hold to their maturity dates and earn interests	
1742		D	T	Monetary	usfr-fst	Proceeds from Maturities, Prepayments and Calls of Other Investments ProceedsPrepaymentsMaturitiesProceedsOtherInvestments	
1743		D	T	Monetary	usfr-pt	Proceeds from Notes Payable ProceedsNotesPayable Proceeds from notes payable.	FASB Statement of Financial Accounting Standard (FAS) 95 19 b <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1744		D	T	Monetary	usfr-pt	Proceeds from Other Debt ProceedsOtherDebtChangesBalances Proceeds from other borrowings.	FASB Statement of Financial Accounting Standard (FAS) 95 19 b <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1745		D	T	Monetary	usfr-pt	Proceeds from Other Investments ProceedsOtherInvestments Proceeds from the sales of equity instruments of other enterprises (other than certain equity instruments carried in a trading account).	FASB Statement of Financial Accounting Standard (FAS) 95 17 b <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1746		D	T	Monetary	usfr-pt	Proceeds from Sale of Interest in Subsidiaries SaleInterestSubsidiary The proceeds from the sale of an interest in a subsidiary.	FASB Statement of Financial Accounting Standard (FAS) 95 16 b <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1747		D	T	Monetary	usfr-fst	Proceeds from Sale of Mortgage Servicing Rights (MSR) NetProceedsSaleMortgageServicingRights Proceeds from Sale of Mortgage Servicing Rights	
1748		D	T	Monetary	usfr-pt	Proceeds from Sale of Other Assets ProceedsSaleOtherAssets Proceeds from the sale of other productive assets.	FASB Statement of Financial Accounting Standard (FAS) 95 17 c <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1749		D	T	Monetary	usfr-pt	Proceeds from Sale of Property, Plant and Equipment ProceedsSalePropertyPlantEquipment Proceeds from the sale of property, plant and equipment and other productive assets.	FASB Statement of Financial Accounting Standard (FAS) 95 16 c <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1750		D	T	Monetary	usfr-pt	Proceeds from Sale of Short Term Investments, Net ProceedsSaleShortTermInvestmentsNet Cash inflows from purchases, sales, and maturities of trading securities shall be classified as cash flows from operating activities.	FASB Statement of Financial Accounting Standard (FAS) 115 18 <a href="http://www.fasb.org/pdf/fas115.pdf">http://www.fasb.org/pdf/fas115.pdf</a> 2004-08-01 (Standard)
1751		D	T	Monetary	usfr-pt	Proceeds from Sale/Maturity of Debt and Equity Securities SaleDebtEquitySecurities 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.	FASB Statement of Financial Accounting Standard (FAS) 115 18 <a href="http://www.fasb.org/pdf/fas115.pdf">http://www.fasb.org/pdf/fas115.pdf</a> 2004-08-01 (Standard)
1752		D	T	Monetary	usfr-pt	Proceeds from Sales and Principal Collections on Notes Receivable ProceedsPrincipalCollectionsNotesReceivable Repayments for loans made by the company.	FASB Statement of Financial Accounting Standard (FAS) 95 16 c <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1753		D	T	Monetary	usfr-fst	Proceeds from Sales of Available for Sale Securities ProceedsSaleAvailableSaleInvestments	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 III <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
1754		D	T	Monetary	usfr-fst	Proceeds from Sales of Foreclosed Assets ProceedsSalesForeclosedAssets Net cash proceeds From Sales of Foreclosed Assets including foreclosed Real Estate	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1755		D	T	Monetary	usfr-fst	<p>Proceeds from Sales of Held to Maturity Securities</p> <p>ProceedsSaleHeldMaturityInvestments</p> <p>The aggregate amount of cash received from pre-mature sale of the held-to-maturity securities (securities acquired with purpose to hold to their maturity dates) during an accounting period</p>	
1756		D	T	Monetary	usfr-fst	<p>Proceeds from Sales of Loans and Leases Held for Investment</p> <p>ProceedsSalesLoansLeasesHeldInvestment</p> <p>Net cash proceeds From Sales of Loans Held For Investment and Credit Card securitizations.</p>	
1757		I		(String)	usfr-fst	<p><b>Proceeds from Sales of Loans and Leases Held for Investment</b></p> <p>ProceedsSalesLoansLeasesHeldInvestmentAbstract</p> <p>The aggregate amount of cash received from sale of loans and direct financing leases held for investment during an accounting period</p>	
1758		D	T	Monetary	usfr-fst	<p>Proceeds from Sales of Loans Held for Sale</p> <p>ProceedsSalesLoansHeldSale</p> <p>Net proceeds from Sales of Loans Held For Sale including those sold via mortgage-backed securities</p>	
1759		D	T	Monetary	usfr-fst	<p>Proceeds from Sales of Mortgage Backed Securities (MBS)</p> <p>ProceedsSalesMortgageBackedSecuritesMBS</p> <p>Net proceed flow of Proceeds from Sales of Mortgage-Backed Securities ("MBS")</p>	
1760		D	T	Monetary	usfr-fst	<p>Proceeds from Sales of Other Investments</p> <p>ProceedsSaleProceedsOtherInvestments</p>	
1761		D	T	Monetary	usfr-fst	<p>Proceeds from Sales of Other Real Estate</p> <p>ProceedsSalesOtherRealEstate</p> <p>Net cash proceeds From Sales of Other Real Estate other than foreclosed assets</p>	
1762		D	T	Monetary	usfr-fst	<p>Proceeds from Sales of Wholly Owned Real Estate and Real Estate Acquired in Settlement of Loans</p> <p>ProceedsSalesWhollyOwnedRealEstateRealEstateAcquiredSettlementLoans</p> <p>Net proceed flow of Proceeds From Sales of Wholly Owned Real Estate and Real Estate Acquired in Settlement of Loans</p>	
1763		D	T	Monetary	usfr-fst	<p>Proceeds from Securitizations of Consumer Loans</p> <p>ProceedsSecuritizationsConsumerLoans</p> <p>Proceeds from the securitization of credit cards</p>	
1764		D	T	Monetary	usfr-fst	<p>Proceeds from Securitizations of Credit Cards</p> <p>ProceedsSecuritizationsCreditCards</p> <p>Proceeds from the securitization of credit cards.</p>	
1765		D	T	Monetary	usfr-fst	<p>Proceeds from Securitizations of Loans</p> <p>ProceedsSecuritizationsLoans</p> <p>Proceeds from the securitization of loans.</p>	
1766		D	T	Monetary	usfr-pt	<p>Proceeds from Short Term Borrowings</p> <p>ProceedsShortTermBorrowings</p> <p>Proceeds from issuing bonds, mortgages, notes, and from other short- or long-term borrowing</p>	<p>FASB Statement of Financial Accounting Standard (FAS) 95 19 b</p> <p><a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)</p>
1767		D		(String)	usfr-pt	<p><b>Proceeds from Short Term Borrowings</b></p> <p>ProceedsShortTermBorrowingsAbstract</p> <p>The aggregate amount received by the reporting entity through short-term borrowings (principals to be returned within one year or one operating cycle) during an accounting period; it's a component of cash inflows from financing activities</p>	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1768		D	T	Monetary	usfr-pt	<p>Proceeds from Stock Options Exercised</p> <p>ProceedsStockOptionsExercised</p> <p>The proceeds from the exercise of stock options.</p>	<p>FASB Statement of Financial Accounting Standard (FAS) 95 19 a</p> <p><a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)</p>
1769		D	T	Monetary	usfr-pt	<p>Proceeds from Stock Plans, Net</p> <p>NetProceedsStockPlans</p> <p>The aggregate amount received from the exercise of stock option plans during an accounting period net of the option prices (i.e. total cash received)</p>	
1770		D	T	Monetary	usfr-pt	<p>Proceeds from Subordinated Debt</p> <p>ProceedsSubordinateDebt</p> <p>The aggregate amount received by the reporting entity through subordinated debt (where debt holder has lower priority to be repaid than other secured debt holders) during an accounting period; it's a component of cash inflows from financing activities</p>	
1771		D	T	Monetary	usfr-pt	<p>Proceeds/(Payments) on Short Term Investments</p> <p>ChangeShortTermInvestments</p> <p>The net amount received (paid) by the reporting entity through sale/maturities (acquisition) of short-term investments during an accounting period; it's a component of net cash flows from investing activities</p>	
1772	D	D	T	Monetary	usfr-fst	<p>Professional Fees</p> <p>NoninterestExpenseProfessionalFees</p> <p>The total professional fees incurred during an accounting period; it's a component of non-interest expenses</p>	
1773	C	D	T	Monetary	usfr-fst	<p>Profit/(Loss) from Real Estate Operations</p> <p>NonInterestIncomeProfitLossRealEstateOperations</p> <p>Profit/Loss from Real Estate Operations - e.g. Real Estate Development</p>	<p>OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II 13 (g)</p> <p><a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 04 14 (d)</p> <p><a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see</a> 2004-08-01 (Standard)</p>
1774	C	D	T	Monetary	usfr-fst	<p>Profit/Loss from Real Estate Operations</p> <p>OtherIncomeProfitLossRealEstateOperations</p> <p>Profit or loss from real estate operations that exceed 1 percent of the aggregate of total interest income and other income.</p>	<p>OTS Federal Regulation (FR) 563c-Accounting Requirements 2 II</p> <p><a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 4 13</p> <p><a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#see</a> 2004-08-01 (Standard)</p>

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1775	D	D	T	Monetary	usfr-pt	Pro-Forma Adjustment ProFormaAdjustment Adjustment for changes that are hypothetical or partially assumed.	
1776		I	T	String	usfr-pt	Property, Plant and Equipment Note PropertyPlantEquipmentNote U.S. GAAP disclosures of depreciable assets (e.g. land, land improvements, building, equipment, furniture and fixtures, computer equipment, etc.). Depreciable Assets often include the depreciation expense for the period, balances of major classes of depreciable assets at the balance sheet date, the basis of determining the amounts shown in the balance sheet, accumulated depreciation and the method(s) used in computing depreciation with respect to major classes of depreciable assets. For computer software, include information on computer software to be sold, leased, or otherwise marketed. If a company has capitalized computer software costs, include (a) unamortized computer software costs and (b) the total amount charged to expense in each income statement presented for amortization of capitalized computer software costs and for amounts written down to net realizable value.	FASB Accounting Principles Board Opinion (APB) 12 (Standard); FASB Current Text (CT) D40 105 (Standard); FASB Statement of Financial Accounting Standard (FAS) 86 11 <a href="http://www.fasb.org/pdf/fas86.pdf">http://www.fasb.org/pdf/fas86.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 93 <a href="http://www.fasb.org/pdf/fas93.pdf">http://www.fasb.org/pdf/fas93.pdf</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 5 2 13a <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 5 2 14 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal</a> 2004-08-01 (Standard); SEC Staff Position (SP) (Standard)
1777		D	T	String	usfr-pt	Property, Plant and Equipment Policy AccountingPoliciesPropertyPlantEquipment Policy on classification and other information related to property, plant, and equipment.	FASB Accounting Principles Board Opinion (APB) 12 (Standard); FASB Statement of Financial Accounting Standard (FAS) 93 <a href="http://www.fasb.org/pdf/fas93.pdf">http://www.fasb.org/pdf/fas93.pdf</a> 2004-08-01 (Standard)
1778	D	I	T	Monetary	usfr-pt	Property, Plant and Equipment, Gross PropertyPlantEquipmentGross 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.	
1779		I		(String)	usfr-pt	<b>Property, Plant and Equipment, Gross</b> PropertyPlantEquipmentGrossAbstract The aggregate gross value (costs) for all long-lived tangible assets held by the reporting entity to be used in its normal course of business, not including those held for sale; usually include land, building, machinery/equipments, leasehold improvement, furnitures, etc.	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1780	D	I	T	Monetary	usfr-pt	Property, Plant and Equipment, Net PropertyPlantEquipmentNet 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.	FASB Accounting Principles Board Opinion (APB) 12 (Standard); FASB Statement of Financial Accounting Standard (FAS) 93 <a href="http://www.fasb.org/pdf/fas93.pdf">http://www.fasb.org/pdf/fas93.pdf</a> 2004-08-01 (Standard)
1781		I		(String)	usfr-pt	<b>Property, Plant and Equipment, Net</b> PropertyPlantEquipmentNetAbstract The aggregate net value (original costs net of any accumulated depreciations) for all long-lived tangible assets held by the reporting entity to be used in its normal course of business, not including those held for sale; usually include land, building, machinery/equipments, leasehold improvement, furnitures, etc.	
1782	D	D	T	Monetary	usfr-pt	Provision for Disposal of Discontinued Operations ProvisionDisposalDiscontinuedOperations Provision for the disposition of a business segment that has been discontinued at year-end or will be discontinued shortly after year end.	
1783	D	D	T	Monetary	usfr-pt	Provision for Doubtful Accounts ProvisionDoubtfulAccounts Bad debt write-offs or provisions for the period.	FASB Accounting Principles Board Opinion (APB) 12 (Standard); FASB Statement of Financial Accounting Standard (FAS) 5 22 <a href="http://www.fasb.org/pdf/fas5.pdf">http://www.fasb.org/pdf/fas5.pdf</a> 2004-08-01 (Standard)
1784	D	D	T	Monetary	usfr-pt	Provision for Income Taxes ProvisionIncomeTaxes Provision for all current and deferred income taxes.	FASB Statement of Financial Accounting Standard (FAS) 109 <a href="http://www.fasb.org/pdf/fas109.pdf">http://www.fasb.org/pdf/fas109.pdf</a> 2004-08-01 (Standard)
1785		D		(String)	usfr-pt	<b>Provision for Income Taxes</b> ProvisionIncomeTaxesAbstract The aggregate estimated amount charged against periodic earnings for current and deferred income taxes	
1786		D	T	Monetary	usfr-fst	Provision for Loan and Lease Losses ProvisionLoanLeaseLosses Allowance expense for estimated losses to be realized on loan and lease losses.	FASB Statement of Financial Accounting Standard (FAS) 5 <a href="http://www.fasb.org/pdf/fas5.pdf">http://www.fasb.org/pdf/fas5.pdf</a> 2004-08-01 (Standard)
1787		D	T	Monetary	usfr-fst	Provision for Loan and Lease, Foreclosed Asset and Other Losses ProvisionForeclosedAssetLosses Allowance expense for estimated losses to be realized on foreclosed or repossessed assets.	
1788		I		(String)	usfr-fst	<b>Provision for Loan and Lease, Foreclosed Asset and Other Losses</b> ProvisionForeclosedAssetLossesAbstract The aggregate valuation allowance provided for losses related to loans, direct financing leases, foreclosed assets and other items	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1789		D	T	Monetary	usfr-fst	Provision for Other Credit Losses ProvisionOtherCreditLosses Allowance expense for estimated credit losses in areas other than loan and lease losses.	
1790		D	T	Monetary	usfr-fst	Provision for Other Losses ProvisionOtherLosses Allowance expense for estimated losses in areas other than loan and lease losses.	
1791		D	T	Monetary	usfr-pt	Purchase Interest in Consolidated Subsidiaries PurchaseConsolidatedSubsidiaries Payments for investment in consolidated subsidiaries (generally greater than 50%).	AICPA Accounting Research Bulletin (ARB) 51 2 (Standard)
1792		D	T	Monetary	usfr-pt	Purchase Interest in Unconsolidated Affiliates PaymentsUnconsolidatedAffiliates Payments for investment in unconsolidated affiliates (generally less than 50% and generally accounted for under the equity method).	AICPA Accounting Research Bulletin (ARB) 51 2 (Standard)
1793		D	T	Monetary	usfr-pt	Purchase of Available for Sale Securities PurchaseAvailableSaleInvestments Purchases of Available for Sale Investments	
1794		D	T	Monetary	usfr-pt	Purchase of Available for Sale Securities - Fixed Maturity PurchaseAvailableSaleSecuritiesFixedMaturity The aggregate amount used to purchase available-for-sale debt securities during an accounting period; it's a component of cash outflows from investing activities	
1795		D	T	Monetary	usfr-fst	Purchase of Equity Securities PurchaseMarketableSecuritiesEquitySecurities The gross cost to acquire equity securities	
1796		D	T	Monetary	usfr-fst	Purchase of Federal Home Loan Bank Stock PurchaseFederalHomeLoanBankStock Purchases related to Federal Home Loan Bank Stock.	
1797		D	T	Monetary	usfr-fst	Purchase of Federal Reserve Stock PurchaseFederalReserveStock Purchases related to Federal Reserve Stock.	
1798		D	T	Monetary	usfr-fst	Purchase of Fixed Maturity Securities PurchaseMarketableSecuritiesFixedMaturity The gross cost to acquire fixed maturity securities	
1799		D	T	Monetary	usfr-pt	Purchase of Held to Maturity Securities PurchaseHeldMaturityInvestments Purchases of Held-to-Maturity Investments	
1800		D	T	Monetary	usfr-pt	Purchase of Investments PurchaseInvestments The cash payment from the purchase of all investments (debt, security, other)	AICPA Accounting Research Bulletin (ARB) 51 (Standard); FASB Statement of Financial Accounting Standard (FAS) 95 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 115 <a href="http://www.fasb.org/pdf/fas115.pdf">http://www.fasb.org/pdf/fas115.pdf</a> 2004-08-01 (Standard)



ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1801		D		(String)	usfr-pt	<b>Purchase of Investments</b> PurchaseInvestmentsAbstract The aggregate amount used to purchase all investments (debt, equity, and other) during an accounting period; it's a component of cash outflows from investing activities	
1802		D	T	Monetary	usfr-pt	Purchase of Life Insurance Policies PurchaseLifeInsurancePolicies Payments to purchase life insurance policies for which the company is the beneficiary.	FASB Statement of Financial Accounting Standard (FAS) 95 16 5 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1803		D	T	Monetary	usfr-fst	Purchase of Loans and Leases Held for Investment PurchaseLoansLeasesHeldInvestment Cash Outflow from the Purchase of Loans Receivable Held For Investment and Credit Card securitizations.	
1804		D	T	Monetary	usfr-fst	Purchase of Loans and Leases Held for Investment - Credit Card Securitizations PurchaseSecuritizationsCreditCards Cash outflow from the purchase of the securitization of credit cards.	
1805		D	T	Monetary	usfr-fst	Purchase of Loans and Leases Held for Investment - Other PurchaseLoansLeasesHeldInvestmentOther The total amount of cash used to purchase other non-major types of loans and leases for investment purpose	
1806		D		(String)	usfr-fst	<b>Purchase of Loans and Leases Held for Investment</b> PurchaseLoansLeasesHeldInvestmentAbstract The total amount of cash used to purchase loans and leases for investment purpose	
1807		D	T	Monetary	usfr-pt	Purchase of Marketable Securities PurchaseMarketableSecurities 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.	FASB Statement of Financial Accounting Standard (FAS) 115 18 <a href="http://www.fasb.org/pdf/fas115.pdf">http://www.fasb.org/pdf/fas115.pdf</a> 2004-08-01 (Standard)
1808		D		(String)	usfr-pt	<b>Purchase of Marketable Securities</b> PurchaseMarketableSecuritiesAbstract The aggregate amount used to purchase marketable securities (including acquisition of available-for-sale securities and held-to-maturity securities but excluding trading securities, which is it's a component of operating activities) during an accounting period; it's a component of cash outflows from investing activities	
1809		D	T	Monetary	usfr-fst	Purchase of Mortgage Backed Securities (MBS) PurchaseMortgageBackedSecurities Cash outflow from the Purchase of Mortgage-Backed Securities	
1810		D	T	Monetary	usfr-fst	Purchase of Mortgage Loan Investments PurchaseMortgageLoanInvestments The gross cost to acquire mortgage loan investments	FASB Statement of Financial Accounting Standard (FAS) 95 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1811		D	T	Monetary	usfr-fst	Purchase of Mortgage Loans Held for Sale PurchaseMortgageLoansHeldForSale The total amount of cash used to purchase mortgage loans (loans secured with real estate mortgage) that are held with intention to resell	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1812		D	T	Monetary	usfr-pt	Purchase of Notes Receivable PurchaseNotesReceivable Disbursements for loans made by the company.	FASB Statement of Financial Accounting Standard (FAS) 95 17 a <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1813		D	T	Monetary	usfr-pt	Purchase of Other Assets PurchaseOtherAssets Payments to acquire other productive assets.	FASB Statement of Financial Accounting Standard (FAS) 95 17 c <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1814		D	T	Monetary	usfr-pt	Purchase of Other Investments PurchaseProceedsOtherInvestments Payments to acquire equity instruments of other enterprises (other than certain equity instruments carried in a trading account).	FASB Statement of Financial Accounting Standard (FAS) 95 17 b <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1815		D	T	Monetary	usfr-fst	Purchase of Residential Mortgage Loans PurchaseResidentialMortgageLoans Net cash outflows related to the purchasing of Residential Mortgage Loans	
1816		D	T	Monetary	usfr-pt	Purchase of Short Term Investments, Net PurchaseShortTermInvestmentsNet Cash outflows from purchases, sales, and maturities of trading securities shall be classified as cash outflows used in operating activities.	FASB Statement of Financial Accounting Standard (FAS) 115 18 <a href="http://www.fasb.org/pdf/fas115.pdf">http://www.fasb.org/pdf/fas115.pdf</a> 2004-08-01 (Standard)
1817		D	T	Monetary	usfr-pt	Purchases and Payments for Investments PurchasesPaymentsInvestments The aggregate amount used to acquire all investments (debt, equity, and other) during an accounting period; it's a component of cash outflows from investing activities	
1818		D	(String)		usfr-pt	<b>Purchases and Payments for Investments</b> PurchasesPaymentsInvestmentsAbstract The aggregate amount used to acquire all investments (debt, equity, and other) during an accounting period; it's a component of cash outflows from investing activities	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1819		I	T	String	usfr-pt	<p>Quasi Reorganizations Note</p> <p>QuasiReorganizationsNote</p> <p>Disclosures for a quasi reorganization often includes: (a) the date of the quasi reorganization, (b) the manner of reporting the tax benefits and the fact that it differs from present accounting requirements for other companies, and (c) the effect of those tax benefits on income from continuing operations, income before extraordinary items, net income and related per share amounts.</p>	<p>AICPA Accounting Research Bulletin (ARB) 46 (Standard); FASB Current Text (CT) I27 138 (Standard); FASB Current Text (CT) Q15 111 (Standard); FASB Statement of Financial Accounting Standard (FAS) 109 <a href="http://www.fasb.org/pdf/fas109.pdf">http://www.fasb.org/pdf/fas109.pdf</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 5 2 31 b <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal</a> 2004-08-01 (Standard)</p>
1820		I	T	Decimal	usfr-fst	<p>Ratio of Nonperforming Assets to Total Loans plus Other Real Estate Owned (OREO)</p> <p>RatioNonperformingAssetsTotalLoansPlusOtherRealEstateOwnedOREO</p> <p>The relative value between nonperforming loans (loans on which interests are not earned/accrued) and the sum of total loans and OREO (e.g. foreclosed real estate property)</p>	
1821		I	T	Decimal	usfr-fst	<p>Ratio of Nonperforming Loans to Total Loans</p> <p>RatioNonperformingLoansTotalLoans</p> <p>The relative value between nonperforming loans (loans on which interests are not earned/accrued) and total loans</p>	
1822	D	I	T	Monetary	usfr-fst	<p>Real Estate Acquired in Settlement of Loans</p> <p>RealEstateAcquiredSettlementLoans</p> <p>Also referred to as real estate acquired through foreclosure. At the time of foreclosure or physical possession, the asset should be reported at fair value if it will be held and used or at its fair value less cost to sell if it will be disposed of. Present separately on the balance sheet or in the notes.</p>	<p>AICPA Industry Audit and Accounting Guide (AAG) BNS 9 8 (Standard); AICPA Industry Audit and Accounting Guide (AAG) BNS 9 11 (Standard); AICPA Industry Audit and Accounting Guide (AAG) CRU 10 13 (Standard); AICPA Industry Audit and Accounting Guide (AAG) CRU 10 16 (Standard); SEC Regulation S-X (SX) Rule 9 3 10 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)</p>

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1823	D	I	T	Monetary	usfr-fst	Real Estate Owned - Accumulated Depreciation RealEstateOwnedAccumulatedDepreciation Accumulated depreciation for real estate owned.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
1824	D	I	T	Monetary	usfr-fst	Real Estate Owned - Acquired by Foreclosure or Deed RealEstateOwnedAcquiredByForeclosureDeed The amount of real estate acquired by foreclosure or deed in lieu of foreclosure.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
1825	D	I	T	Monetary	usfr-fst	Real Estate Owned - Acquired for Development or Resale RealEstateOwnedAcquiredDevelopmentResale The amount of real estate acquired for development or resale.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
1826		D	T	String	usfr-fst	Real Estate Owned - Capitalized Costs RealEstateOwnedCapitalizedCosts The amounts of capitalized costs, including interest, and disclose the related policies for real estate owned.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
1827		D	T	String	usfr-fst	Real Estate Owned - Each Class of Real Estate RealEstateOwnedEachClassRealEstate The amount of each class of real estate owned.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
1828	D	I	T	Monetary	usfr-fst	Real Estate Owned - in Judgment and Subject to Redemption RealEstateOwnedJudgmentSubjectRedemption The amount of real estate in judgment and subject to redemption.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1829	D	I	T	Monetary	usfr-fst	Real Estate Owned - Valuation Allowances RealEstateOwnedValuationAllowances Valuation allowances for real estate owned.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
1830	D	T	String		usfr-fst	Real Estate Owned Note RealEstateOwned Amount of real estate owned by class and the basis of determining that amount.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
1831	C	D	T	Monetary	usfr-pt	Realized Gains/(Losses) on Sale of Investments RealizedGainsLossesOnSaleInvestments The gains and losses included in earning resulting from the sale of debt and equity securities.	FASB Statement of Financial Accounting Standard (FAS) 115 <a href="http://www.fasb.org/pdf/fas115.pdf">http://www.fasb.org/pdf/fas115.pdf</a> 2004-08-01 (Standard)
1832	D	T	Monetary		usfr-fst	Realized Gains/(Losses) on Sales of Consumer Loans NetGainLossRealizedOnSalesConsumerLoans The amount of net realized gain/loss on the sales of consumer loans	
1833	D	T	Monetary		usfr-fst	Realized Gains/(Losses) on Sales of Loans NetGainsLossRealizedOnSalesLoans The amount of net realized gain/loss on the sales of loans	
1834	I	(String)			usfr-fst	<b>Realized Gains/(Losses) on Sales of Loans</b> NetGainsLossRealizedOnSalesLoansAbstract The total amount of gains (losses) realized from sale of loans	
1835	D	T	Monetary		usfr-fst	Realized Gains/(Losses) on Sales of Mortgage Loans NetGainLossMortgageLoans The amount of net realized gain/loss on the sales of mortgage loans	
1836	D	T	String		usfr-pt	Receivables - Discount or Premium - Description of Receivable ReceivablesDiscountOrPremiumDescriptionReceivable The disclosure of unamortized discounts/premium (the difference between face value and present value of the note) for each major note receivable; face value and effective interest rate should also be disclosed on face of balance sheet or in the footnotes	
1837		T	Tuple		usfr-pt	<b>Receivables - Discount or Premium on Receivables [Sequence]</b> ReceivablesDiscountOrPremiumOnReceivables The face amount and effective interest rate of receivables with discounts or premiums.	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1838		D	T	String	usfr-pt	Receivables - Listing of Discounts and Premiums on Receivables ReceivablesDiscountPremiumReceivables The disclosure of unamortized discounts/premium (the difference between face value and present value of the note) for each major note receivable; face value and effective interest rate should also be disclosed on face of balance sheet or in the footnotes	FASB Accounting Principles Board Opinion (APB) 21 (Standard); FASB Accounting Principles Board Opinion (APB) 21 16 (Standard); FASB Current Text (CT) I69 109 (Standard); FASB Statement of Financial Accounting Standard (FAS) 91 <a href="http://www.fasb.org/pdf/fas91.pdf">http://www.fasb.org/pdf/fas91.pdf</a> 2004-08-01 (Standard)
1839		D	T	String	usfr-pt	Receivables - Sale of Receivables ReceivablesSaleReceivables Description of the facts and circumstances of the sale of receivable agreements.	AICPA Statement of Position (SOP) 01-6 13 d (Standard)
1840		D	T	String	usfr-pt	Receivables Note ReceivablesNote Detail description of receivables and its components.	FASB Accounting Principles Board Opinion (APB) 21 (Standard); FASB Statement of Financial Accounting Standard (FAS) 91 <a href="http://www.fasb.org/pdf/fas91.pdf">http://www.fasb.org/pdf/fas91.pdf</a> 2004-08-01 (Standard)
1841	D	I	T	Monetary	usfr-pt	Receivables, Net ReceivablesNet Total amount of receivables, less allowances.	
1842		I		(String)	usfr-pt	<b>Receivables, Net</b> ReceivablesNetAbstract The aggregate amount to be collected by the reporting entity at the end of an accounting period, net of any valuation allowance for doubtful amount	
1843		D	T	String	usfr-pt	Recently Issued Accounting Standards Policy AccountingPoliciesRecentlyIssuedAccountingStandards Disclosure for companies to discuss a recently issued accounting standard not yet adopted. This often includes a brief description of the new standard, dates of adoption, methods of adoption, and the impact that adoption of the standard is expected to have.	SEC Staff Accounting Bulletins (SAB) Topic 11 M <a href="http://www.sec.gov/inte rps/account/sabcodet11.htm#11m">http://www.sec.gov/inte rps/account/sabcodet11.htm#11m</a> 2004-08-01 (Standard)
1844		D	T	Monetary	usfr-pt	Reclassifications Reclassifications Reclassifications of prior year amounts resulting in equity adjustment.	
1845		D	T	String	usfr-fst	Reclassifications of Securities from Trading Category Note ReclassificationsSecuritiesTradingCategory After securitization of a mortgage loan held for sale, describe any significant retained mortgage backed securities reclassifications from the trading category as non-cash transfers between operating and investing activities.	FASB Statement of Financial Accounting Standard (FAS) 134 3 <a href="http://www.fasb.org/pdf/fas134.pdf">http://www.fasb.org/pdf/fas134.pdf</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1846		D	T	String	usfr-pt	Reclassifications Policy AccountingPoliciesReclassifications Description of any reclassification of accounts that occurred between any fiscal years reported.	FASB Emerging Issues Taskforce (EITF) 00-19 (Standard)
1847		D	T	String	usfr-pt	Reconciliation of Weighted Average Shares Outstanding Note ReconciliationWeightedAverageSharesOutstandingNote Reconciliation of Weighted Average Shares Outstanding	
1848	C	D	T	Monetary	usfr-fst	Recoveries Recoveries	AICPA Industry Audit and Accounting Guide (AAG) BNS 7 32 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I 8 (k) <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 03 7 (d) <a href="http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#cost</a> 2004-08-01 (Standard); SEC Staff Accounting Bulletins (SAB) 56 (Standard)
1849		D	T	Monetary	usfr-fst	Recoveries of Loans Previously Charged Off RecoveriesLoansPreviouslyChargedOff Amount of loans reinstated and recovered that were previously deemed uncollectible.	
1850	C	I	T	Monetary	usfr-pt	Redeemable Common Stock RedeemableCommonStock An entity's common stock that is subject to mandatory redemption requirements that are outside the control of the issuer.	
1851			T	Tuple	usfr-pt	<b>Redeemable Convertible Preferred Stock [Sequence]</b> RedeemableConvertiblePreferredStock An entity's preferred stock that is subject to mandatory redemption requirements and has the characteristic of allowing shareholders to exchange their preferred shares for common shares - usually under certain conditions.	
1852		I	T	String	usfr-pt	Redeemable Convertible Preferred Stock - Description RedeemableConvertiblePreferredStockDescription Description of type or class of redeemable convertible preferred stock	
1853		I	T	Decimal	usfr-pt	Redeemable Convertible Preferred Stock - Par/Stated Value Per Share RedeemableConvertiblePreferredStockParValuePerShare Face amount or stated value of redeemable convertible preferred stock and not the actual value it would receive on the open market per share.	
1854		I	T	Shares	usfr-pt	Redeemable Convertible Preferred Stock - Share Subscriptions RedeemableConvertiblePreferredStockShareSubscriptions Amount of redeemable 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.	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1855		I	T	Shares	usfr-pt	Redeemable Convertible Preferred Stock - Shares Authorized RedeemableConvertiblePreferredStockSharesAuthorized The maximum number of redeemable convertible preferred shares permitted to be issued by an entity's charter and bylaws.	
1856		I	T	Shares	usfr-pt	Redeemable Convertible Preferred Stock - Shares Issued RedeemableConvertiblePreferredStockSharesIssued Redeemable convertible preferred shares of an entity, authorized in the corporate charter, which have been issued and are outstanding.	
1857		I	T	Shares	usfr-pt	Redeemable Convertible Preferred Stock - Shares Outstanding RedeemableConvertiblePreferredStockSharesOutstanding Redeemable convertible preferred shares of an entity, authorized in the corporate charter, which have been issued and are outstanding.	
1858	C	I	T	Monetary	usfr-pt	Redeemable Convertible Preferred Stock - Value (Excluding Additional Paid in Capital) RedeemableConvertiblePreferredStockValue Value of redeemable convertible preferred stock outstanding. Value may be calculated differently depending on whether the stock is issued at par value, no par or stated value.	
1859			T	Tuple	usfr-pt	<b>Redeemable Preferred Stock [Sequence]</b> RedeemablePreferredStock An entity's preferred stock that is subject to mandatory redemption requirements that are outside the control of the issuer.	
1860		I	T	String	usfr-pt	Redeemable Preferred Stock - Description RedeemablePreferredStockDescription Description of type or class of redeemable preferred stock.	
1861		I	T	Decimal	usfr-pt	Redeemable Preferred Stock - Par/Stated Value Per Share RedeemablePreferredStockParValuePerShare Face amount or stated value of redeemable preferred stock and not the actual value it would receive on the open market per share.	
1862		I	T	Shares	usfr-pt	Redeemable Preferred Stock - Share Subscriptions RedeemablePreferredStockShareSubscriptions 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.	
1863		I	T	Shares	usfr-pt	Redeemable Preferred Stock - Shares Authorized RedeemablePreferredStockSharesAuthorized The maximum number of redeemable preferred shares permitted to be issued by an entity's charter and bylaws.	
1864		I	T	Shares	usfr-pt	Redeemable Preferred Stock - Shares Issued RedeemablePreferredStockSharesIssued Redeemable preferred shares of an entity, authorized in the corporate charter, which have been issued and are outstanding.	
1865		I	T	Shares	usfr-pt	Redeemable Preferred Stock - Shares Outstanding RedeemablePreferredStockSharesOutstanding Number of redeemable preferred shares issued by an entity and held by shareholders.	
1866	C	I	T	Monetary	usfr-pt	Redeemable Preferred Stock - Value (Excluding Additional Paid in Capital) RedeemablePreferredStockValue Value of redeemable preferred stock outstanding. Value may be calculated differently depending on whether the stock is issued at par value, no par or stated value.	
1867	C	I	T	Monetary	usfr-pt	Redeemable Preferred Stock Obligations RedeemablePreferredStockObligations An entity's mandatory obligations to redeem preferred stock.	



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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1868		D	T	Monetary	usfr-pt	Reduction of Capital Lease Obligations ReductionCapitalLeaseObligations Reduction of capital lease obligations due to repayment.	FASB Statement of Financial Accounting Standard (FAS) 95 20 c <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1869		I	T	String	usfr-pt	Refundable Fees for Services - Amounts of Unearned Revenue and Refund Obligations RefundableFeesServicesAmountsUnearnedRevenueRefundObligations For each income statement presented, the amounts of unearned revenue and refund obligations as of the beginning of each period.	SEC Staff Accounting Bulletins (SAB) Topic 13 A <a href="http://www.sec.gov/inte rps/account/sabcodet13.htm#13a">http://www.sec.gov/inte rps/account/sabcodet13.htm#13a</a> 2004-08-01 (Standard)
1870	C	D	T	Monetary	usfr-pt	Refundable Fees for Services - Revenue Recognized in Earnings RefundableFeesServicesRevenueRecognizedEarnings For each income statement presented, the amount of revenue recognized in earnings.	SEC Staff Accounting Bulletins (SAB) Topic 13 A <a href="http://www.sec.gov/inte rps/account/sabcodet13.htm#13a">http://www.sec.gov/inte rps/account/sabcodet13.htm#13a</a> 2004-08-01 (Standard)
1871		D	T	String	usfr-pt	Refundable Fees for Services Note RefundableFeesServicesNote (For SEC registrants) This label often includes (a) the amounts of the unearned revenue and refund obligations, (b) the amount of cash received from customers, (c) the amount of revenue recognized in earnings, (d) the amount of refunds paid, (e) Other adjustments, (f) the ending balance of unearned revenue and refund obligations.	SEC Staff Accounting Bulletins (SAB) Topic 13 A <a href="http://www.sec.gov/inte rps/account/sabcodet13.htm#13a">http://www.sec.gov/inte rps/account/sabcodet13.htm#13a</a> 2004-08-01 (Standard)
1872		D	T	String	usfr-pt	Refundable Fees for Services Policy AccountingPoliciesRefundableFeesServices Disclose a company's accounting policy with respect to refundable fees received for services.	SEC Staff Accounting Bulletins (SAB) Topic 13 A <a href="http://www.sec.gov/inte rps/account/sabcodet13.htm#13a">http://www.sec.gov/inte rps/account/sabcodet13.htm#13a</a> 2004-08-01 (Standard)
1873		D	T	String	usfr-fst	Regulatory Disclosures - Compliance of Institution RegulatoryDisclosuresComplianceInstitution Description related to whether the institution is in compliance with the regulatory capital requirements, including the following with respect to quantitative measures: (a) required and actual ratios and amounts of Tier I leverage, Tier I risk-based, and total risk-based capital and (for savings institutions) tangible capital, and (for certain banks and bank holding companies) Tier 3 capital for market risk, (b) factors that may significantly affect capital adequacy such as potentially volatile components of capital, qualitative factors, and regulatory mandates, and (c) the possible material effects of such conditions and events on amounts and disclosures in the financial statements.	AICPA Industry Audit and Accounting Guide (AAG) BNS 2 51 (Standard); AICPA Industry Audit and Accounting Guide (AAG) BNS 2 52 (Standard)
1874		D	T	String	usfr-fst	Regulatory Disclosures - Material Effects of Noncompliance RegulatoryDisclosuresMaterialEffectsNoncompliance The actual or possible material effects of noncompliance with the regulatory capital requirements.	AICPA Industry Audit and Accounting Guide (AAG) BNS 2 51 (Standard)
1875			T	Tuple	usfr-fst	<b>Regulatory Disclosures - Regulatory Capital Ratio Summary [Sequence]</b> RegulatoryDisclosuresRegulatoryCapitalRatioSummary Summary of required regulatory capital ratios such as actual ratios and amounts of Tier I leverage, Tier I risk-based, and total risk-based capital and (for savings institutions) tangible capital.	
1876		D	T	String	usfr-fst	Regulatory Disclosures - Regulatory Capital Requirements RegulatoryDisclosuresRegulatoryCapitalRequirements Description of regulatory capital requirements for capital adequacy purposes and established by the prompt corrective action provisions of Section 38 of the FDI Act.	AICPA Industry Audit and Accounting Guide (AAG) BNS 2 51 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1877		D	T	String	usfr-fst	Regulatory Disclosures Note RegulatoryDisclosures Description of regulatory capital requirements, the actual or possible material effects of noncompliance with such requirements, and whether the institution is in compliance with the regulatory capital requirements.	AICPA Industry Audit and Accounting Guide (AAG) BNS 2 51 (Standard)
1878		D	T	String	usfr-fst	Regulatory Limitations Affecting Economic Resources Note RegulatoryLimitationsAffectingEconomicResources Describe any other regulatory limitations which could materially affect the economic resources of the institution and claims to those resources.	AICPA Industry Audit and Accounting Guide (AAG) BNS 2 53 (Standard)
1879		D	T	String	usfr-fst	Reinsurance Reinsurance Assets and Liabilities That Generated Through Reinsurance Transactions	
1880	C	I	T	Monetary	usfr-fst	Reinsurance Payable PayablesReinsurance Amounts payable to the reinsurer under the terms of the contract	
1881		D	T	String	usfr-fst	Reinsurance Policy AccountingPoliciesReinsurance Description of the Accounting Policies Associated with Company's Reinsurance Contracts	
1882	D	I	T	Monetary	usfr-fst	Reinsurance Receivable ReinsuranceReceivable The amount to be collected by reinsurer from reinsured (another insurance company) for assuming the policy risks transferred by the reinsured	
1883	D	I	T	Monetary	usfr-fst	Reinsurance Recoverable ReinsuranceRecoverable Amounts recoverable from the reinsurer under the terms of the reinsurance contract	
1884	D	D	T	Monetary	usfr-fst	Reinsurance Recoverable on Unpaid Claims ReinsuranceRecoverableUnpaidClaims The total amounts recoverable from the reinsurer under the terms of the reinsurance contract for the unpaid claims	
1885	C	I	T	Monetary	usfr-pt	Related Party Debt - Current RelatedPartyDebtCurrent 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.	
1886	C	I	T	Monetary	usfr-pt	Related Party Debt - Long Term RelatedPartyDebtLongTerm 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.	
1887		D	T	String	usfr-fst	Related Party Loans - Balances RelatedPartyLoansBalances Movement of related party loans from beginning to end of the year.	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1888		D	T	String	usfr-fst	<p>Related Party Loans Note</p> <p>RelatedPartyLoans</p> <p>Description of related party loans, including: (1) the aggregate amount of related party loans if they exceed 5 percent of shareholders' equity, at the balance sheet date or at any time during the latest fiscal year, (2) an analysis of activity with respect to such loans for the latest fiscal year (i.e., beginning balance, new loans, repayments, other changes and ending balance), (3) the aggregate amount of any significant nonaccrual, past due (over 90 days), or restructured or potential problem related party loans (including additional information necessary to understand the impact on the financial statements), and (4) any related party loans not made in the ordinary course of business.</p>	<p>AICPA Industry Audit and Accounting Guide (AAG) BNS 6 82 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I 8</p> <p><a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I 8 (j) (i)</p> <p><a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 3 7 E</p> <p><a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)</p>
1889		D	T	String	usfr-pt	<p>Related Party Transactions Note</p> <p>RelatedPartyTransactionsNote</p> <p>For significant related party transactions disclose: the nature of the relationship(s), a description of the transactions, the amount of the transactions, and amounts due to or from related parties. If the entity and one or more other entities are under common ownership or management control and if this control affects the operating results or financial position, disclose the nature of the control relationship even though there are no transactions between the entities.</p>	<p>AICPA Accounting Research Bulletin (ARB) 43 1 A (Standard); FASB Current Text (CT) R36 102 (Standard); FASB Current Text (CT) R36 103 (Standard); FASB Current Text (CT) R36 104 (Standard); FASB Current Text (CT) R36 105 (Standard); FASB Statement of Financial Accounting Standard (FAS) 57</p> <p><a href="http://www.fasb.org/pdf/fas57.pdf">http://www.fasb.org/pdf/fas57.pdf</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 4 8 k 1</p> <p><a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#general">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#general</a> 2004-08-01 (Standard)</p>

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1890	D	I	T	Monetary	usfr-pt	Relocation Costs RestructuringChargesRelocationCosts The amount of relocation costs paid and expensed prior to full execution of the restructuring plan developed	FASB Emerging Issues Taskforce (EITF) 94-3 (Standard); SEC Staff Accounting Bulletins (SAB) Topic 5 P <a href="http://www.sec.gov/inte rps/account/sabcodet5.htm#5p">http://www.sec.gov/inte rps/account/sabcodet5.htm#5p</a> 2004-08-01 (Standard)
1891	C	D	T	Monetary	usfr-pt	Rental Income RentalIncome Income from rentals.	
1892		I	T	String	usfr-pt	Reorganization Under Bankruptcy Code - Adjustments to Individual Assets and Liabilities of Emerged Company ReorganizationUnderBankruptcyCodeAdjustmentsIndivAssetsLiabilitiesEmergedCompany Amount of adjustments made to the historical amounts of individual assets and liabilities for companies that have emerged from Chapter 11 under confirmed plans that adopt fresh start reporting.	AICPA Statement of Position (SOP) 90-7 39 (Standard)
1893		I	T	Monetary	usfr-pt	Reorganization Under Bankruptcy Code - Amount of Debt Forgiveness of Emerged Companies ReorganizationUnderBankruptcyCodeAmountDebtForgivenessEmergedCompanies The amount of debt forgiveness for companies that have emerged from Chapter 11 under confirmed plans that adopt fresh start reporting.	AICPA Statement of Position (SOP) 90-7 39 (Standard)
1894		I	T	String	usfr-pt	Reorganization Under Bankruptcy Code - Categories of Claims Subject to Compromise ReorganizationUnderBankruptcyCodeCategoriesClaimsSubjectCompromise Description of the principal categories of claims subject to compromise for companies that have filed petitions with the Bankruptcy Court and expect to reorganize as going concerns under Chapter 11.	AICPA Statement of Position (SOP) 90-7 (Standard)
1895		D	T	String	usfr-pt	Reorganization Under Bankruptcy Code Note ReorganizationUnderBankruptcyCodeNote This label often includes the following for companies that have filed petitions with the Bankruptcy Court and expect to reorganize: (a) prepetition liabilities, including claims that become known after a petition is filed, (b) principal categories of claims, (c) the extent to which reported interest expense differs from stated contractual interest, (d) details of operating cash receipts and payments resulting from the reorganization, and (e) the earnings per share calculation if it is probable that the plan will require the issuance of common stock or common stock equivalents. Disclosure may also include condensed combined financial statements of the entities in reorganization proceedings. For companies that have emerged from Chapter 11 under confirmed plans that adopt fresh start reporting, disclose: (a) adjustments to the historical amounts of individual assets and liabilities, (b) the amount of debt forgiveness, (c) the amount of prior retained earnings or deficit eliminated, and (d) any other significant matters relating to the reorganization value.	AICPA Practice Bulletin (PB) 11 (Standard); AICPA Statement of Position (SOP) 90-7 (Standard)
1896		D	T	String	usfr-pt	Repair and Maintenance Policy AccountingPoliciesRepairMaintenance Policy for repair and maintenance costs incurred.	FASB Emerging Issues Taskforce (EITF) Topic D-88 (Standard)
1897		D	T	Monetary	usfr-pt	Repayments of Company Obligated Mandatorily Redeemable Capital Securities RepaymentsCompanyObligatedMandatorilyRedeemableCapitalSecurities The aggregate amount used to reacquire the mandatorily redeemable capital securities (e.g. callable preferred stock) issued by the reporting entity; it's a component of cash outflows from financing activities	
1898		D	T	Monetary	usfr-pt	Repayments of Long Term Debt and Capital Securities RepaymentsOnLongTermDebt Repayments of Long Term Debt and Capital Securities	FASB Statement of Financial Accounting Standard (FAS) 95 20 b <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1899		D		(String)	usfr-pt	<b>Repayments of Long Term Debt and Capital Securities</b> RepaymentsOnLongTermDebtAbstract The aggregate amount used by the reporting entity to repay long-term debt (e.g. long-term bond, mortgage, notes payables, etc.) and reacquire capital securities (e.g. common/preferred stocks) during an accounting period; it's a component of cash outflows from financing activities	
1900		D	T	Monetary	usfr-pt	Repayments of Other Debt RepaymentsOtherDebt Repayments on other borrowings.	FASB Statement of Financial Accounting Standard (FAS) 95 20 c <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1901		D	T	Monetary	usfr-pt	Repayments of Other Long Term Debt RepaymentsOtherLongTermDebt The aggregate amount used by the reporting entity to repay other non-major long-term debts that haven't been listed separately during an accounting period; it's a component of cash outflows from financing activities	
1902		D	T	Monetary	usfr-pt	Repayments of Short Term Borrowings RepaymentsShortTermBorrowings Repayments of amounts borrowed and other principal payments to creditors who have extended long-term credit.	FASB Statement of Financial Accounting Standard (FAS) 95 20 b <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 95 20 c <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1903		D		(String)	usfr-pt	<b>Repayments of Short Term Borrowings</b> RepaymentsShortTermBorrowingsAbstract The aggregate amount used by the reporting entity to repay short-term borrowings (with maturities shorter than one year or one operating cycle) during an accounting period; it's a component of cash outflows from financing activities	
1904		D	T	Monetary	usfr-pt	Repayments on Lines of Credit RepaymentsLineCredit Repayments on a line of credit.	FASB Statement of Financial Accounting Standard (FAS) 95 20 b <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1905		D	T	Monetary	usfr-pt	Repayments on Notes Payable RepaymentsOnNotesPayable Repayments on notes payable.	FASB Statement of Financial Accounting Standard (FAS) 95 20 b <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1906		D	T	String	usfr-pt	Repurchase and Reverse Repurchase Agreements Note RepurchaseReverseRepurchaseAgreementsNote If the aggregate carrying amount of "reverse repurchase agreements" (assets purchased under agreements to resell) exceeds 10% of total assets, disclose: the company's policy to taking possession of securities or other assets purchased and the nature of any provisions to ensure that the market value of the underlying assets remains sufficient to protect the company in the event of default by the counterparty. If the amount at risk under repurchase and reverse repurchase agreements exceeds 10% of stockholders' equity, disclose: (a) the name of each counterparty, (b) the amount at risk with each counterparty, and (c) the weighted average maturity of the repurchase and/or reverse repurchase agreements with each counterparty. Disclosures on repurchase agreements include (a) the policy for requiring collateral, (b) the carrying amount and classification of assets pledged as collateral, and (c) the fair value of the collateral, (d) the fair value of the portion of the collateral that the company has sold or repurchased, , if the company has accepted collateral.	FASB Statement of Financial Accounting Standard (FAS) 140 <a href="http://www.fasb.org/pdf/fas140.pdf">http://www.fasb.org/pdf/fas140.pdf</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 4 8 m <a href="http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#general">http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#general</a> 2004-08-01 (Standard)
1907		D	T	Monetary	usfr-pt	Repurchase of Common Stock RepurchaseCommonStock Payments to repurchase the company's common stock.	FASB Statement of Financial Accounting Standard (FAS) 95 20 a <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1908		D	T	Monetary	usfr-pt	Repurchase of Other Equity PaymentsRepurchaseOtherEquity Payments to repurchase the company's other equity.	FASB Statement of Financial Accounting Standard (FAS) 95 20 a <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1909		D	T	Monetary	usfr-pt	Repurchase of Preferred and Common Stock RepurchasePreferredCommonStock Payments to repurchase the company's preferred and common stock.	FASB Statement of Financial Accounting Standard (FAS) 95 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1910		D		(String)	usfr-pt	<b>Repurchase of Preferred and Common Stock</b> RepurchasePreferredCommonStockAbstract The aggregate amount paid by the reporting entity to reacquire common and preferred stocks outstanding; it's a component of cash outflows from financing activities	
1911		D	T	Monetary	usfr-pt	Repurchase of Preferred Stock RepurchasePreferredStock Payments to repurchase the company's preferred stock.	FASB Statement of Financial Accounting Standard (FAS) 95 20 a <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1912		D	T	Monetary	usfr-pt	Repurchase of Warrants RepurchaseWarrants The aggregate amount paid by the reporting entity to reacquire stock warrants outstanding (the rights to purchase common shares at predetermined price, usually issued together with corporate debt); it's a component of cash outflows from financing activities	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1913	D	D	T	Monetary	usfr-pt	Research and Development - Contract Expenses ResearchDevelopmentContractExpenses Amount of research and development contract costs charged to expense.	FASB Current Text (CT) R50 109 (Standard); FASB Statement of Financial Accounting Standard (FAS) 2 13 <a href="http://www.fasb.org/pdf/fas2.pdf">http://www.fasb.org/pdf/fas2.pdf</a> 2004-08-01 (Standard)
1914	C	D	T	Monetary	usfr-pt	Research and Development - Contract Income ResearchDevelopmentContractIncome Amount of research and development contract compensation earned	FASB Current Text (CT) R55 112 (Standard); FASB Statement of Financial Accounting Standard (FAS) 68 14 <a href="http://www.fasb.org/pdf/fas68.pdf">http://www.fasb.org/pdf/fas68.pdf</a> 2004-08-01 (Standard)
1915		D	T	String	usfr-pt	Research and Development - Type of Contract ResearchDevelopmentTypeContract Description of the significant terms of a research and development arrangement accounted for as a contract to perform R&D for others (e.g. royalty agreements, purchase provisions, license agreements, funding commitments).	FASB Current Text (CT) R55 112 (Standard); FASB Statement of Financial Accounting Standard (FAS) 68 14 <a href="http://www.fasb.org/pdf/fas68.pdf">http://www.fasb.org/pdf/fas68.pdf</a> 2004-08-01 (Standard)
1916		D		(String)	usfr-pt	<b>Research and Development Expense</b> ResearchDevelopmentExpenseAbstract The aggregate costs incurred during an accounting period to research and develop new products/technologies where the technological feasibility has not been reached (such costs should be capitalized rather than expensed after reaching technological feasibility)	
1917	D	D	T	Monetary	usfr-pt	Research and Development Expense (Excluding In-Process) ResearchDevelopmentExpenseExcludingInProcess Expenses incurred for the research involved in the development of new products and ideas.	
1918	D	D	T	Monetary	usfr-pt	Research and Development Expense TotalResearchDevelopmentExpenseExcludingInProcess The aggregate costs incurred during an accounting period to research and develop new products/technologies when the technological feasibility has not been reached (such costs should be capitalized rather than expensed after reaching technological feasibility)	
1919		D	T	String	usfr-pt	Research and Development Note ResearchDevelopmentNote The Research and Development Costs disclosures often includes the amount of R&D costs charged to expense, and, for obligations under contracts to perform R&D for others, the terms of significant R&D arrangements (e.g. royalty arrangements, purchase provisions, license agreements, and commitments to provide additional funding) and the amounts of compensation earned and costs incurred under such contracts.	FASB Current Text (CT) R55 112 (Standard); FASB Statement of Financial Accounting Standard (FAS) 68 14 <a href="http://www.fasb.org/pdf/fas68.pdf">http://www.fasb.org/pdf/fas68.pdf</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1920		D	T	String	usfr-pt	Research and Development Policy AccountingPoliciesResearchDevelopment Description of the amount of costs incurred and expensed for research and development.	FASB Current Text (CT) R50 109 (Standard); FASB Current Text (CT) R55 112 (Standard); FASB Statement of Financial Accounting Standard (FAS) 2 13 <a href="http://www.fasb.org/pdf/fas2.pdf">http://www.fasb.org/pdf/fas2.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 68 <a href="http://www.fasb.org/pdf/fas68.pdf">http://www.fasb.org/pdf/fas68.pdf</a> 2004-08-01 (Standard)
1921	C	I	T	Monetary	usfr-fst	Reserve for Commissions, Expenses and Taxes ReserveCommissionsExpensesTaxes The liability set up by the company to provide for commissions taxes and other expenses	
1922	D	I	T	Monetary	usfr-pt	Restricted Cash RestrictedCash 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).	AICPA Accounting Research Bulletin (ARB) 43 3 A 6 (Standard); FASB Statement of Financial Accounting Standard (FAS) 6 <a href="http://www.fasb.org/pdf/fas6.pdf">http://www.fasb.org/pdf/fas6.pdf</a> 2004-08-01 (Standard)
1923	D	I	T	Monetary	usfr-fst	Restructured Loans RestructuredLoans The total value for loans with renegotiated terms because of borrowers' financial difficulty; terms usually will include lower interest rate or longer maturity dates	



ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1924	D	D	T	Monetary	usfr-pt	<p>Restructuring Charges</p> <p>RestructuringCharges</p> <p>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.</p>	<p>FASB Emerging Issues Taskforce (EITF) 94-3 (Standard); FASB Emerging Issues Taskforce (EITF) 95-3 (Standard); FASB Statement of Financial Accounting Standard (FAS) 15</p> <p><a href="http://www.fasb.org/pdf/fas15.pdf">http://www.fasb.org/pdf/fas15.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 146</p> <p><a href="http://www.fasb.org/pdf/fas146.pdf">http://www.fasb.org/pdf/fas146.pdf</a> 2004-08-01 (Standard); SEC Staff Accounting Bulletins (SAB) Topic 5 P</p> <p><a href="http://www.sec.gov/inte rps/account/sabcodet5.htm#5p">http://www.sec.gov/inte rps/account/sabcodet5.htm#5p</a> 2004-08-01 (Standard)</p>
1925		I	T	String	usfr-pt	<p>Restructuring Charges Note</p> <p>RestructuringChargesDescription</p> <p>Disclosure when an entity decides to restructure a portion of its business. Several types of charges exist, including terminated employee benefits, in which disclosures may include: (a) the amount of the termination benefits accrued and charged to expense, (b) the number of employees to be terminated, (c) a description of the employee group(s) to be terminated, (d) the amount of actual termination benefits paid and charged against the liability, (e) the number of employees actually terminated, and (f) the amount of any adjustments to the liability. Other exit costs disclosures may include a description of the major actions comprising the exit plan, a description of the type and amount of exit costs recognized as liabilities, a description of the type and amount of exit costs paid and charged against the liability, the amount of any adjustment(s) to the liability, and the revenue and net operating income or losses from activities that will not be continued if separately identifiable operations.</p>	
1926		D		(String)	usfr-pt	<p><b>Restructuring Charges</b></p> <p>RestructuringChargesAbstract</p> <p>Disclosure about the details of restructuring-related charges provided/used during an accounting period</p>	
1927		I	T	String	usfr-pt	<p>Restructuring Due to Business Combination</p> <p>RestructuringChargesRestructuringDueBusinessCombination</p> <p>Disclose whether a company has begun to develop an exit plan, its major actions to exit or terminate employees, any unresolved issues to finalize the plan to terminate employees, type and amount of liabilities assumed and allocated for exit and termination of employees activities. When restructuring activities have been executed, describe the type and amount of exit, employee termination and relocation costs paid and charged to liability and amount of any adjustments to the liability account.</p>	<p>FASB Emerging Issues Taskforce (EITF) 95-3 (Standard)</p>

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1928	C	I	T	Monetary	usfr-pt	Restructuring Reserve RestructuringReserve Known and estimated obligation to restructure a line of business or portion thereof through an exit plan.	FASB Emerging Issues Taskforce (EITF) 94-3 (Standard); FASB Emerging Issues Taskforce (EITF) 95-3 (Standard); FASB Statement of Financial Accounting Standard (FAS) 15 <a href="http://www.fasb.org/pdf/fas15.pdf">http://www.fasb.org/pdf/fas15.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 146 <a href="http://www.fasb.org/pdf/fas146.pdf">http://www.fasb.org/pdf/fas146.pdf</a> 2004-08-01 (Standard)
1929	D	D	T	Monetary	usfr-pt	Restructuring, Remediation and Impairment Provisions RestructuringRemediationImpairmentProvisions The aggregate amount provided for estimated restructuring charges, remediation costs, and asset impairment loss during an accounting period	
1930		D		(String)	usfr-pt	<b>Restructuring, Remediation and Impairment Provisions</b> RestructuringRemediationImpairmentProvisionsAbstract The aggregate amount provided for estimated restructuring charges, remediation costs, and asset impairment loss during an accounting period	
1931	C	I	T	Monetary	usfr-pt	Retained Earnings RetainedEarnings The undistributed earnings of a entity.	
1932	C	I	T	Monetary	usfr-pt	Retained Earnings - Appropriated RetainedEarningsAppropriated A segregation of retained earnings which is unavailable for dividend distribution.	
1933	C	I	T	Monetary	usfr-pt	Retained Earnings - Nonappropriated RetainedEarningsNonappropriated A segregation of retained earnings which is available for dividend distribution.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I 25 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
1934		I		(String)	usfr-pt	<b>Retained Earnings</b> RetainedEarningsAbstract The cumulative amount for reporting entity's earnings net of dividends distributed and other adjustments	
1935		D	T	String	usfr-pt	Retirement of Tangible Long Lived Assets Note RetirementTangibleLongLivedAssetsNote This label includes a general description of the asset retirement obligations and the associated long-lived assets, and the fair value of assets that are legally restricted for purposes of settling asset retirement obligations. It may also include a reconciliation of the beginning and ending aggregate carrying amount of asset retirement obligations identifying key components (e.g. liabilities incurred and settled in the current period, accretion expense, revisions in estimated cash flows). If the fair value of an asset retirement obligation cannot be reasonably estimated, discuss why.	FASB Statement of Financial Accounting Standard (FAS) 143 <a href="http://www.fasb.org/pdf/fas143.pdf">http://www.fasb.org/pdf/fas143.pdf</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1936		I	T	Decimal	usfr-fst	Return on Equity and Assets - Dividend Payout Ratio ReturnOnEquityAssetsDividendPayoutRatio The dividend payout ratio (dividends declared per share divided by net income per share) for each of the last three fiscal years.	SEC SEC Industry Guide Guide 3 VI <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3</a> 2004-08-01 (Standard)
1937		I	T	Decimal	usfr-fst	Return on Equity and Assets - Equity to Assets Ratio ReturnOnEquityAssetsEquityAssetsRatio The equity-to-assets ratio (average equity divided by average total assets) for each of the last three fiscal years.	SEC SEC Industry Guide Guide 3 VI <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3</a> 2004-08-01 (Standard)
1938		I	T	Decimal	usfr-fst	Return on Equity and Assets - Other Operations Ratios ReturnOnEquityAssetsOtherOperationsRatios For each of the last three fiscal years, disclose any other ratios necessary to explain the operations of the registrant.	SEC SEC Industry Guide Guide 3 VI <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3</a> 2004-08-01 (Standard)
1939		I	T	Decimal	usfr-fst	Return on Equity and Assets - Return on Assets ReturnOnEquityAssetsReturnOnAssets Return on assets ratio (net income divided by average total assets) for each of the last three fiscal years.	SEC SEC Industry Guide Guide 3 VI <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3</a> 2004-08-01 (Standard)
1940		I	T	Decimal	usfr-fst	Return on Equity and Assets - Return on Equity ReturnOnEquityAssetsReturnOnEquity Return on equity ratio (net income divided by average equity) for each of the last three fiscal years.	SEC SEC Industry Guide Guide 3 VI <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3</a> 2004-08-01 (Standard)
1941		D	T	String	usfr-fst	Return on Equity and Assets Note ReturnOnEquityAssets Disclosure of key ratios on assets and equity.	SEC SEC Industry Guide Guide 3 VI <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3</a> 2004-08-01 (Standard)
1942	C	D	T	Monetary	usfr-pt	Revenue OperatingRevenue 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.	SEC Staff Accounting Bulletins (SAB) 101 <a href="http://www.sec.gov/integrations/account/sab101.htm">http://www.sec.gov/integrations/account/sab101.htm</a> 2004-08-01 (Standard)
1943		D	T	Monetary	usfr-pt	Revenue Amount RevenueAmount The total amount of revenues from each customer where revenues amount to 10 percent or more of an enterprise's revenues.	
1944	C	D	T	Monetary	usfr-pt	Revenue from Affiliates RevenueAffiliates Revenues arising from related party transactions.	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1945		D	T	String	usfr-pt	<b>Revenue Recognition Policy</b> AccountingPoliciesRevenueRecognition Descriptions of revenue recognition policies. This may include: a description of revenue recognition policies even if no alternative methods exist, the policy for each type of sales transactions as well as how each type is valued, the policy when equipment is sold on an installed basis, changes in estimated sales returns, and the policy for arrangements that contain a performance-based incentive fee.	FASB Emerging Issues Taskforce (EITF) Topic D-96 (Standard); SEC Staff Accounting Bulletins (SAB) Topic 13 A <a href="http://www.sec.gov/inte rps/account/sabcodet13.htm#13a">http://www.sec.gov/inte rps/account/sabcodet13.htm#13a</a> 2004-08-01 (Standard)
1946		D		(String)	usfr-pt	<b>Revenue</b> OperatingRevenueAbstract The aggregate amount for revenues earned during reporting entity's normal operating business (e.g. sale of goods, providing services, or other major operations) for an accounting period	
1947	C	D	T	Monetary	usfr-fst	<b>Revenues</b> Revenues Total revenues of an insurance company.	
1948		D		(String)	usfr-pt	<b>Revenues</b> RevenuesAbstract The total gross income earned by the reporting entity during an accounting period by means of selling goods, providing services, making investments, and conducting other activities in course of its operation	
1949			T	Tuple	usfr-pt	<b>Revolving Credit Facilities [Sequence]</b> RevolvingCreditFacilities Description and amounts of a revolving credit facility, which is a contractual agreement between a bank and the company where the bank agrees to provide loans up to a specified maximum over a specified period of time.	FASB Emerging Issues Taskforce (EITF) 95-22 (Standard); FASB Statement of Financial Accounting Standard (FAS) 6 <a href="http://www.fasb.org/pdf/fas6.pdf">http://www.fasb.org/pdf/fas6.pdf</a> 2004-08-01 (Standard)
1950		D	T	String	usfr-pt	<b>Revolving Credit Facility - Description</b> RevolvingCreditFacilityDescription	
1951		I	T	Monetary	usfr-pt	<b>Revolving Credit Facility Amount</b> RevolvingCreditFacilitiesAmount The amounts of a revolving credit facility, which is a contractual agreement between a bank and the company where the bank agrees to provide loans up to a specified maximum over a specified period of time.	FASB Emerging Issues Taskforce (EITF) 95-22 (Standard); FASB Statement of Financial Accounting Standard (FAS) 6 <a href="http://www.fasb.org/pdf/fas6.pdf">http://www.fasb.org/pdf/fas6.pdf</a> 2004-08-01 (Standard)
1952		I	T	Date/Time	usfr-pt	<b>Revolving Credit Facility Expiration Date</b> RevolvingCreditFacilitiesExpirationDate The expiration date of a revolving credit facility, which is a contractual agreement between a bank and the company where the bank agrees to provide loans up to a specified maximum over a specified period of time.	FASB Emerging Issues Taskforce (EITF) 95-22 (Standard); FASB Statement of Financial Accounting Standard (FAS) 6 <a href="http://www.fasb.org/pdf/fas6.pdf">http://www.fasb.org/pdf/fas6.pdf</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1953		D	T	String	usfr-fst	<p>Risk Elements - Foreign Outstandings</p> <p>RiskElementsForeignOutstandings</p> <p>As of the end of each of the last three fiscal years, describe the name of the country and aggregate amount of cross-border outstandings to borrowers in each foreign country where such outstandings exceed one percent of total assets, by the following categories: (a) governments and official institutions, (b) banks and other financial institutions, (c) commercial and industrial, and (d) other loans. Where current conditions in a foreign country give rise to liquidity problems that are expected to have an impact on timely repayment of interest or principal, describe its nature and impact. For each country whose aggregate outstandings to all borrowers in that country are one percent or more of total assets, disclose the changes in aggregate outstandings in each country showing: (a) the aggregate outstandings at beginning of period, (b) net change in short-term outstandings, and changes in (c) additional outstandings, (d) interest income accrued, (e) collections of principal, (f) collections of accrued interest, (g) other changes, (h) aggregate outstanding at end of period, (i) changes in the amount of short-term outstandings that are included in the aggregate outstandings at the end of period, and (j) the total amounts recognized as interest income and total interest collected on all outstandings. If a material portion of the outstandings to any country is restructured, or if a material portion may be subject to restructuring pursuant to an agreement in principle or its equivalent, for each country disclose: (a) amount restructured (or subject to), (b) weighted-average year of maturity, including any grace periods, prior to the restructuring, (c) weighted-average year of maturity, including any grace periods, after the restructuring, (d) weighted-average interest rate prior to the restructuring, (e) weighted-average interest rate after the restructuring, (f) a description of any commitments arising or expected to arise with the restructuring, (g) the amount of outstandings that has been or is expected to be removed from nonaccrual status as a result of restructuring, and (h) an explanation that the information is subject to change for tentative agreements. For each of the last three fiscal years, for countries whose outstandings are between .75 percent and 1.0 percent of total assets, disclose the names of the countries and the respective aggregate amounts outstandings. If a significant amount of foreign outstandings is in the amounts disclosed in nonaccrual, past due, restricted or problem loans, disclose each country and related amounts.</p>	SEC SEC Industry Guide Guide 3 III C 3 <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3</a> 2004-08-01 (Standard)
1954		D	T	String	usfr-fst	<p>Risk Elements - Loan Concentrations</p> <p>RiskElementsLoanConcentrations</p> <p>Description of any concentration of loans (loans to a number of borrowers engaged in similar activities) exceeding 10 percent of total loans that is not otherwise disclosed as a category of loans. Also disclose if a significant amount of the loan concentrations are included in the amounts disclosed as nonaccrual, past due, and restructured loans or potential problem loans.</p>	SEC SEC Industry Guide Guide 3 III C 4 <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3</a> 2004-08-01 (Standard)
1955		D	T	String	usfr-fst	<p>Risk Elements - Nonaccrual, Past Due and Restricted Loans</p> <p>RiskElementsNonaccrualPastDueRestrictedLoans</p> <p>As of the end of each of the last five fiscal years, include the aggregate amount of loans in each of the following categories: (a) loans accounted for on a nonaccrual basis, (b) accruing loans that are contractually past due 90 days or more as to interest or principal payments, and (c) loans not included in a or b that are defined as "troubled debt restructurings". As of the most recent fiscal year, present: (a) the gross income that would have been reported in the year for loans included above if the loans had been current in accordance with their original terms and had been outstanding throughout the year or since origination, if held for part of the year, and the amount of interest income on those loans that was included in net income. Also disclose the policy for placing loans on non-accrual status.</p>	SEC SEC Industry Guide Guide 3 III C 1 <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3</a> 2004-08-01 (Standard)
1956		D	T	String	usfr-fst	<p>Risk Elements - Other Interest Bearing Assets</p> <p>RiskElementsOtherInterestBearingAssets</p> <p>Description of the nature and amounts of any other interest-bearing assets.</p>	SEC SEC Industry Guide Guide 3 III D <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3</a> 2004-08-01 (Standard)
1957		D	T	String	usfr-fst	<p>Risk Elements - Potential Problem Loans</p> <p>RiskElementsPotentialProblemLoans</p> <p>As of the most recent fiscal year end describe the nature and extent of any loans that are not disclosed as nonaccrual, past due or restricted, but where known information about possible credit problems of borrowers (that are not related to transfer risk inherent in cross-border lending activities) causes management to have serious doubts as to the ability of such borrowers to comply with the present loan repayment terms.</p>	SEC SEC Industry Guide Guide 3 III C 1 <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1958		D	T	String	usfr-fst	<b>Risk Elements Note</b> RiskElements Description and amounts of nonaccrual, past due and restricted loans, potential problem loans, foreign outstandings, loan concentrations, and other interest bearing assets that would be disclosed as loans.	SEC SEC Industry Guide Guide 3 III C 1 <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3</a> 2004-08-01 (Standard)
1959		D	T	String	usfr-pt	<b>Risks and Uncertainties Note</b> RisksUncertainties Disclosures of certain significant risks and uncertainties often include : 1) a description of the major products or services the company sells or provides, 2) a description of its principal markets and locations 3) for companies that operate in more than one business, the relative importance of its operations in each business, and the basis for that determination (e.g., assets, revenues, or earnings), 4) for all estimates which information is known to management that an estimate will possibly change in the near term, disclose the nature of the uncertainty and possibility of its change, and an estimate of the possible loss or range of loss,5) known concentrations that make the company vulnerable to risk that may be reasonably possible to arise in the near term (e.g. the volume of business with particular customer or supplier, revenue from particular products or services, available sources of supply of materials, labor, or services, and the market or geographic area). For concentrations of labor subject to collective bargaining agreements, disclose the percentage of the labor force covered by a collective bargaining agreement and the percent that will expire within one year. For concentrations of operations located outside of the entity's home country, disclose the carrying amounts of net assets and the geographic areas in which they are located.	
1960	D	D	T	Monetary	usfr-pt	<b>Royalty Expense</b> RoyaltyExpense Expenses related to royalties for the use of technologies and intellectual properties.	
1961	C	D	T	Monetary	usfr-pt	<b>Royalty Income</b> RoyaltyIncome Income received for royalties associated with the use of technologies and intellectual properties.	
1962	D	D	T	Monetary	usfr-pt	<b>Salaries and Wages</b> SalariesWages Expenditures for salaries other than officers and other than those which can be clearly related to production.	
1963		D		(String)	usfr-pt	<b><i>Sale of Debt and Equity Securities</i></b> SaleDebtEquitySecuritiesAbstract The aggregate amount received by the reporting entity through sale of marketable debt/equity securities (may include trading, available-for-sale, and/or held-to-maturity) during an accounting period	
1964		D	T	Monetary	usfr-fst	<b>Sale of Equity Securities</b> ProceedsSaleMarketableSecuritiesEquitySecurities The gross proceeds from the sale of equity securities	
1965		D	T	Monetary	usfr-fst	<b>Sale of Fixed Maturity Securities</b> ProceedsSaleMarketableSecuritiesFixedMaturity The gross proceeds from the sale of fixed maturity securities	
1966		D	T	Monetary	usfr-fst	<b>Sale of Mortgage Loans</b> SaleMortgageLoans The gross proceeds from the sale of mortgage loans investments	FASB Statement of Financial Accounting Standard (FAS) 95 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
1967		D		(String)	usfr-pt	<b><i>Sale of Other Investments</i></b> SaleOtherInvestmentsAbstract The aggregate amount received by the reporting entity through sale of investments other than debt/equity securities (e.g. investment in real estate) during an accounting period	

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Statements by Label Report					NS	Label/Name/Documentation	Reference
1968	D	T	String		usfr-pt	Sale of Stock by Subsidiary or Equity Investee Note SaleStockBySubsidiaryOrEquityInvesteeNote (For SEC registrants) For each transaction when sales of previously unissued stock by a subsidiary or equity investee are made to investors outside the consolidated group, include a description of the transaction (e.g. subsidiary name and nature of its operations, the number of shares issued, price per share, total dollar amount and type of consideration received, the parent's percentage ownership in the subsidiary before and after the stock issuance, and whether deferred income taxes have been provided on gains recognized).	SEC Staff Accounting Bulletins (SAB) Topic 5 H <a href="http://www.sec.gov/inte rps/account/sabcodet5.htm#5h">http://www.sec.gov/inte rps/account/sabcodet5.htm#5h</a> 2004-08-01 (Standard)
1969	D	T	String		usfr-pt	Sale-Leaseback Transactions - Future Five Years Obligation for Future Minimum Lease Payments SaleLeasebackTransactionsFutureFiveYearsObligationFutureMinimumLeasePayments The obligation for future minimum lease payments as of the date of the latest balance sheet for each of the five succeeding fiscal years for a seller-lessee	FASB Current Text (CT) L10 130K (Standard); FASB Statement of Financial Accounting Standard (FAS) 98 17 <a href="http://www.fasb.org/pdf/fas98.pdf">http://www.fasb.org/pdf/fas98.pdf</a> 2004-08-01 (Standard)
1970	D	T	Monetary		usfr-pt	Sale-Leaseback Transactions - Total Obligation for Future Minimum Lease Payments SaleLeasebackTransactionsTotalObligationFutureMinimumLeasePayments The total obligation for future minimum lease payments as of the date of the latest balance sheet for a seller-lessee	FASB Current Text (CT) L10 130L (Standard); FASB Current Text (CT) L10 417 a 3 (Standard); FASB Statement of Financial Accounting Standard (FAS) 13 23 <a href="http://www.fasb.org/pdf/fas13.pdf">http://www.fasb.org/pdf/fas13.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 98 18 <a href="http://www.fasb.org/pdf/fas98.pdf">http://www.fasb.org/pdf/fas98.pdf</a> 2004-08-01 (Standard)
1971	D	T	String		usfr-pt	Sale-Leaseback Transactions Note SaleLeasebackTransactionsNote Disclosure of a sale-leaseback transaction often includes a description of the terms of the sale-leaseback transaction(s), including future commitments, obligations, and provisions. If a seller-lessee accounted a sale-leaseback transaction by the deposit or financing method, include in the aggregate and for the next five fiscal years the future minimum lease payments obligations, and the future minimum sublease rentals to be received under noncancelable subleases.	FASB Current Text (CT) L10 130K (Standard); FASB Current Text (CT) L10 417 a 3 (Standard); FASB Statement of Financial Accounting Standard (FAS) 13 23 <a href="http://www.fasb.org/pdf/fas13.pdf">http://www.fasb.org/pdf/fas13.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 98 <a href="http://www.fasb.org/pdf/fas98.pdf">http://www.fasb.org/pdf/fas98.pdf</a> 2004-08-01 (Standard)
1972	D	D	T	Monetary	usfr-pt	Sales Allowances - Goods SalesAllowancesGoods The aggregate selling price reduction recognized during an accounting period due to defective/non-conforming goods delivered; it'll reduce sales revenue for the period	



ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1973	D	D	T	Monetary	usfr-pt	Sales Allowances - Services SalesAllowancesServices The aggregate selling price reduction recognized during an accounting period due to non-satisfactory/non-conforming services provided; it'll reduce sales revenue for the period	
1974	D	D	T	Monetary	usfr-pt	Sales Discounts - Goods SalesDiscountsGoods The aggregate cash discounts given to customers during an accounting period due to their quick payment for goods purchased; it'll reduce sales revenue for the period	
1975	D	D	T	Monetary	usfr-pt	Sales Discounts - Services SalesDiscountsServices The aggregate cash discounts given to customers during an accounting period due to their quick payment for services purchased; it'll reduce sales revenue for the period	
1976		D	T	Monetary	usfr-fst	Sales of Federal Home Loan Bank Stock SalesFederalHomeLoanBankStock Sales of stock related to Federal Home Loan Bank Stock.	
1977		D	T	Monetary	usfr-fst	Sales of Federal Reserve Stock SalesFederalReserveStock Sales of stock related to Federal Reserve Stock.	
1978	D	D	T	Monetary	usfr-pt	Sales Returns - Goods SalesReturnsGoods The aggregate selling price refund recognized during an accounting period due to goods returned by customers; it'll reduce sales revenue for the period	
1979	D	D	T	Monetary	usfr-pt	Sales Returns - Services SalesReturnsServices The aggregate selling price refund recognized during an accounting period due to services returned by customers; it'll reduce sales revenue for the period	
1980	D	D	T	Monetary	usfr-pt	Sales Returns and Allowances - Goods SalesReturnsAllowances 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.	
1981		D	(String)		usfr-pt	<b>Sales Returns and Allowances - Goods</b> SalesReturnsAllowancesGoodsAbstract The aggregate selling price refund/reduction recognized during an accounting period in relation to returned/defective/non-conforming goods; it'll reduce sales revenue for the period	
1982	D	D	T	Monetary	usfr-pt	Sales Returns and Allowances - Services SalesReturnsAllowancesServices The aggregate selling price refund/reduction recognized during an accounting period in relation to returned/non-satisfactory/non-conforming services; it'll reduce sales revenue for the period	
1983		D	(String)		usfr-pt	<b>Sales Returns and Allowances - Services</b> SalesReturnsAllowancesServicesAbstract The aggregate selling price refund/reduction recognized during an accounting period in relation to returned/non-satisfactory/non-conforming services; it'll reduce sales revenue for the period	
1984		D	(String)		usfr-pt	<b>Sales Revenue</b> SalesRevenueNetAbstract The aggregate revenue earned from sales (including both goods and services) during an accounting period	
1985		D	(String)		usfr-pt	<b>Sales Revenue - Goods</b> SalesRevenueNetGoodsAbstract The total amount received/accrued by reporting entity during an accounting period by providing services	



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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1986		D		(String)	usfr-pt	<b>Sales Revenue - Services</b> SalesRevenueNetServicesAbstract The total amount received/accrued by reporting entity during an accounting period by selling goods	
1987	C	D	T	Monetary	usfr-pt	Sales Revenue, Gross - Goods SalesRevenueGrossGoods Revenues arising from the sale of goods in the normal course of business.	
1988	C	D	T	Monetary	usfr-pt	Sales Revenue, Gross - Services SalesRevenueGrossServices Revenues arising from the rendering of services in the normal course of business.	
1989	C	D	T	Monetary	usfr-pt	Sales Revenue, Net SalesRevenueNet 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.	
1990	C	D	T	Monetary	usfr-pt	Sales Revenue, Net - Goods SalesRevenueNetGoods The aggregate revenues earned from sales of goods during an accounting period, net of any sales returns, allowances and discounts	
1991	C	D	T	Monetary	usfr-pt	Sales Revenue, Net - Services SalesRevenueNetServices The aggregate revenues earned from sales of services during an accounting period, net of any sales returns, allowances and discounts	
1992	C	I	T	Monetary	usfr-pt	Sales Tax Payable SalesTaxPayable Unpaid obligation for all sales taxes.	
1993	C	I	T	Monetary	usfr-fst	Savings Deposits DepositsSavingsDeposits The total of all savings account deposits	SEC SEC Industry Guide Guide 3 I A <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3</a> 2004-08-01 (Standard)
1994		D	T	String	usfr-fst	Schedule of Deposits - Domestic - Bank ScheduleDepositsDomesticBankDeposits For each of the last three fiscal years presented, include the average amount of and average rate paid on each of the following deposit categories, if in excess of 10 percent of average total deposits: (a) noninterest-bearing demand deposits, (b) interest-bearing demand deposits, (c) savings deposits, and (d) time deposits.	SEC SEC Industry Guide Guide 3 V A <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3</a> 2004-08-01 (Standard)
1995		D	T	String	usfr-fst	Schedule of Deposits - Domestic - Time ScheduleDepositsDomesticTimeCertificates The amount outstanding of time certificates of deposit in amounts of \$100,000 or more and other time deposits of \$100,000 or more issued by domestic offices by time remaining until maturity: (a) three months or less, (b) over three through six months, (c) over six through 12 months, (d) over 12 months.	SEC SEC Industry Guide Guide 3 V D <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3</a> 2004-08-01 (Standard)
1996		D	T	String	usfr-fst	Schedule of Deposits - Foreign - Bank ScheduleDepositsForeignBankDeposits For each of the last three fiscal years presented, include the average amount of and average rate paid on each of the following deposit categories, if in excess of 10 percent of average total deposits: (a) banks located in foreign countries (including foreign branches of other U.S. banks), (b) foreign governments and official institutions, (c) other foreign demand deposits, (d) other foreign time and savings deposits.	SEC SEC Industry Guide Guide 3 V A <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
1997		D	T	String	usfr-fst	Schedule of Deposits - Foreign - In Domestic Offices ScheduleDepositsForeignDepositsDomesticOffices The aggregate amount of deposits by foreign depositors in domestic offices for each of the last three fiscal years presented.	SEC SEC Industry Guide 3 V C <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3</a> 2004-08-01 (Standard)
1998	C	I	T	Monetary	usfr-fst	Schedule of Deposits - Foreign - Interest Bearing ScheduleDepositsAmountForeignInterestBearingDeposits The amount of interest-bearing deposits in foreign banking offices.	SEC Regulation S-X (SX) Rule 9 3 12 A <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
1999	C	I	T	Monetary	usfr-fst	Schedule of Deposits - Foreign - Noninterest Bearing ScheduleDepositsAmountForeignNoninterestBearingDeposits The amount of noninterest-bearing deposits in foreign banking offices.	SEC Regulation S-X (SX) Rule 9 3 12 A <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
2000	C	I	T	Monetary	usfr-fst	Schedule of Deposits - Foreign - Time ScheduleDepositsForeignTimeCertificates The amount outstanding of time certificates of deposits and other time deposits in amount of \$100,000 or more issued by foreign offices.	SEC SEC Industry Guide 3 V E <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3</a> 2004-08-01 (Standard)
2001	C	I	T	Monetary	usfr-fst	Schedule of Deposits - Interest Bearing ScheduleDepositsInterestBearing The amount of interest-bearing deposits.	SEC Regulation S-X (SX) Rule 9 3 10 3 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
2002	C	I	T	Monetary	usfr-fst	Schedule of Deposits - Interest Penalties for Early Withdrawals ScheduleDepositsInterestPenaltiesEarlyWithdrawals The amount of interest penalties assessed for early withdrawal of deposits that should be reported as a reduction of interest expense.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
2003	C	I	T	Monetary	usfr-fst	Schedule of Deposits - Negotiable Order of Withdrawal (NOW) and Money Market ScheduleDepositsNegotiableOrderWithdrawalMoneyMarket The amount of Negotiable Order of Withdrawal (NOW) and Money Market Deposits Accounts (MMDA).	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
2004	C	I	T	Monetary	usfr-fst	Schedule of Deposits - Noninterest Bearing ScheduleDepositsNoninterestBearing The amount of noninterest-bearing deposits.	SEC Regulation S-X (SX) Rule 9 3 10 3 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
2005	C	I	T	Monetary	usfr-fst	Schedule of Deposits - Retail - Interest Expense ScheduleDepositsRetailDepositAccountsInterestExpenseOnRetailDeposits Total amount of interest expense on retail deposit accounts.	
2006		D	T	String	usfr-fst	Schedule of Deposits - Retail - Maturity Schedule of Certificates of Deposits ScheduleDepositsRetailDepositAccountsMaturityScheduleRetailCertificatesDeposits A summary of fair value of retail certificates of deposits by selected maturity categories.	
2007		D	T	String	usfr-fst	Schedule of Deposits - Retail - Summary Interest Expense ScheduleDepositsRetailDepositAccountsSummaryInterestExpenseOnRetailDeposits Summary of interest expense on retail deposit accounts by type.	
2008		D	T	String	usfr-fst	Schedule of Deposits - Retail Accounts ScheduleDepositsRetailDepositAccounts Description and summary of retail deposit accounts, including maturity schedules.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I 14 (a) (iiii) <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 03 12 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
2009	C	I	T	Monetary	usfr-fst	Schedule of Deposits - Savings ScheduleDepositsSavingsDeposits The amount of savings deposits, including interest-bearing deposits without stated maturity or advance notification requirements prior to withdrawal.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
2010	C	I	T	Monetary	usfr-fst	Schedule of Deposits - Time ScheduleDepositsTimeDeposits The amount of time deposits, including deposits with stated maturities or other withdrawal conditions.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I 14 (a) (iiii) <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 03 12 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
2011	C	D	T	Monetary	usfr-fst	Schedule of Deposits - Wholesale - Interest Expense ScheduleDepositsWholesaleDepositAccountsInterestExpenseOnWholesaleDepositsAccounts Total amount of interest expense on wholesale deposit accounts.	
2012		D	T	String	usfr-fst	Schedule of Deposits - Wholesale - Maturity Schedule of Certificates of Deposits ScheduleDepositsWholesaleDepositAccountsMaturityScheduleWholesaleCertificatesDeposits A summary of fair value of wholesale certificates of deposits by selected maturity categories.	
2013		D	T	String	usfr-fst	Schedule of Deposits - Wholesale Deposit Accounts ScheduleDepositsWholesaleDepositAccounts Description and summary of wholesale deposit accounts, including maturity schedules.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I 14 (a) (iiii) <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 03 12 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
2014		D	T	String	usfr-fst	Schedule of Deposits Note ScheduleDeposits Description and amounts of different types of deposits.	SEC Regulation S-X (SX) Rule 9 3 10 3 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
2015		I	T	String	usfr-fst	Schedule of Investment Securities Note ScheduleInvestmentSecurities Describe the amount of taxable and nontaxable interest income and dividends from investment securities.	SEC Regulation S-X (SX) Rule 9 4 2 <a href="http://www.sec.gov/divisions/corpin/forms/regsx.htm#see 2004-08-01">http://www.sec.gov/divisions/corpin/forms/regsx.htm#see 2004-08-01</a> (Standard)
2016	C	I	T	Monetary	usfr-fst	Schedule of Long Term Borrowings - Bank and Other Subsidiaries ScheduleLongTermBorrowingsBankOtherSubsidiaries Amount of long-term borrowings of bank and other subsidiaries excluding that of parent company.	
2017	C	I	T	Monetary	usfr-fst	Schedule of Long Term Borrowings - Parent Company ScheduleLongTermBorrowingsParentCompany Amount of long-term borrowings of parent company only.	
2018	C	I	T	Monetary	usfr-fst	Schedule of Short Term Borrowings - Federal Funds Purchased and Securities Sold ScheduleShortTermBorrowingsFederalFundsPurchasedSecuritiesSold The amount due for federal funds purchased and securities sold under repurchase agreements (on a gross basis).	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 3 13 <a href="http://www.sec.gov/divisions/corpin/forms/regsx.htm#cost 2004-08-01">http://www.sec.gov/divisions/corpin/forms/regsx.htm#cost 2004-08-01</a> (Standard)
2019		D	T	String	usfr-fst	Schedule of Short Term Borrowings - Policy for Requiring Collateral or Securities ScheduleShortTermBorrowingsPolicyRequiringCollateralSecurities The policy for requiring collateral or other security for repurchase agreements or securities lending transactions.	AICPA Industry Audit and Accounting Guide (AAG) BNS 12 32 (Standard); FASB Statement of Financial Accounting Standard (FAS) 140 17 A <a href="http://www.fasb.org/pdf/fas140.pdf">http://www.fasb.org/pdf/fas140.pdf</a> 2004-08-01 (Standard)
2020		D	T	String	usfr-fst	Schedule of Short Term Borrowings - Unused Lines of Credit ScheduleShortTermBorrowingsUnusedLinesCredit The amount and terms (including commitment fees and the conditions under which lines may be withdrawn) of unused lines of credit, if significant, with separate disclosure of the amount supporting commercial paper or other borrowing arrangements.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
2021		I	T	Monetary	usfr-fst	Schedule of Short Term Borrowings - Unused Lines of Credit for Short Term Financing ScheduleShortTermBorrowingsUnusedLinesCreditShortTermFinancing The amount of any unused lines of credit for short-term financing.	SEC Regulation S-X (SX) Rule 9 3 13 A <a href="http://www.sec.gov/divisions/corpin/forms/regsx.htm#cost 2004-08-01">http://www.sec.gov/divisions/corpin/forms/regsx.htm#cost 2004-08-01</a> (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
2022		D	T	String	usfr-fst	Schedule of Short Term Borrowings Note ScheduleShortTermBorrowings Disclosure of information (e.g. terms, outstanding balance at year end, weighted average interest rates at the end of year and for entire year, maximum outstanding balance at any month end, weighted average outstanding balance for year) for each category of short-term borrowings for which the average balance outstanding during the year was 30% or more of stockholders' equity at the end of the year.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 3 13 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard); SEC SEC Industry Guide Guide 3 VII <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3</a> 2004-08-01 (Standard)
2023	C	I	T	Monetary	usfr-pt	Secured - Long Term SecuredLongTerm Portion of collateralized debt obligation (debenture) due beyond one year/operating cycle.	
2024	C	I	T	Monetary	usfr-pt	Secured Debt - Current SecuredDebtCurrent Portion of collateralized debt obligation (debenture) due within one year/operating cycle.	
2025	D	I	T	Monetary	usfr-fst	Securities and Investments Held for Trading SecuritiesInvestmentsHeldTrading Amounts of securities or other investments held for trading purposes (at market).	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I 4 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 03 4 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
2026	D	I	T	Monetary	usfr-fst	Securities Available for Sale - Federal Home Loan Bank Stock - Par Value SecuritiesAvailableSalesFederalHomeLoanBankStockParValue Amount of Federal Home Loan Bank Stock required to be held by law that is available for sale at par value.	
2027	C	I	T	Monetary	usfr-fst	Securities Lending Payable PayablesSecuritiesLending Interest and other payables related to security lending activity	
2028		D	T	String	usfr-fst	Securities of Any Issuer Greater than 10% of Stockholder's Equity Note SecuritiesAnyIssuerGreaterThan10StockholderSEquity As of the end of the last fiscal year presented, if the aggregate book value of the securities of any issuer is greater than 10 percent of stockholders' equity, disclose: (a) name of the issuer, (b) aggregate book value, (c) aggregate market value.	SEC SEC Industry Guide Guide 3 II C <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
2029		D	T	String	usfr-fst	Securities Pledged as Collateral for Borrowed Securities Policy AccountingPoliciesSecuritiesPledgedAsCollateralBorrowedSecurities Describe securities pledged as collateral for borrowed securities.	AICPA Industry Audit and Accounting Guide (AAG) BNS 5 108 (Standard); FASB Statement of Financial Accounting Standard (FAS) 140 15 A <a href="http://www.fasb.org/pdf/fas140.pdf">http://www.fasb.org/pdf/fas140.pdf</a> 2004-08-01 (Standard)
2030		D	T	String	usfr-fst	Securities Policy AccountingPoliciesSecuritiesPolicy The accounting policy for securities, including basis for classification.	AICPA Industry Audit and Accounting Guide (AAG) BNS 6 74 (Standard); AICPA Industry Audit and Accounting Guide (AAG) BNS 5 102 (Standard)
2031	C	I	T	Monetary	usfr-fst	Securities Sold But Not Yet Purchased SecuritiesSoldNotPurchased The liability set up to provide for securities sold but not yet purchased	
2032	C	I	T	Monetary	usfr-fst	Securities Sold Under Agreements to Repurchase FederalFundsPurchasedSecuritiesSoldUnderAgreementsRepurchaseSecuritiesSoldUnderAgreementsRepurchase Include the dollar amount outstanding of funds borrowed in the form of security repurchase agreements that mature in more than one business day, if the agreement requires the bank to repurchase the identical security sold or a security that meets the definition of substantially the same in the case of a dollar roll.	SEC Regulation S-X (SX) Rule 9 3 13 1 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
2033	D	D	T	Monetary	usfr-pt	Selling and Marketing Expenses SellingMarketingExpenses Expenses directly related to the marketing or selling of products or services.	
2034		D		(String)	usfr-pt	<b>Selling and Marketing Expenses</b> SellingMarketingExpensesAbstract The aggregate amount for Selling Expenses and Marketing Expenses incurred during an accounting period; it's one major component of operating expenses	
2035	D	D	T	Monetary	usfr-pt	Selling Expenses SellingExpenses Expenses directly related to the selling of products or services.	
2036	D	D	T	Monetary	usfr-pt	Selling, General and Administrative Expenses SellingGeneralAdministrativeExpenses 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.	
2037		D	T	String	usfr-pt	Selling, General and Administrative Expenses Policy AccountingPoliciesSellingGeneralAdministrativeExpenses Description of the company's accounting policy for selling, general and administrative expenses	
2038		D		(String)	usfr-pt	<b>Selling, General and Administrative Expenses</b> SellingGeneralAdministrativeExpensesAbstract The aggregate amount for Selling, General and Administrative Expenses incurred during an accounting period; they are major operating expenses to a reporting entity	
2039	D	I	T	Monetary	usfr-fst	Separate Account Assets SeparateAccountAssets The fair value of the assets held by the company for the benefit of separate account policyholders	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
2040	C	I	T	Monetary	usfr-fst	Separate Account Liabilities LiabilitiesSeparateAccountPolicies The fair value the obligation that company has to pay policyholders who hold separate account policies	
2041		D	T	String	usfr-fst	Separate Accounts SeparateAccounts Disclosures Surrounding the Company's Separate Account Assets and Liabilities	
2042		D	T	String	usfr-fst	Separate Accounts Policy AccountingPoliciesSeparateAccounts Description of the Accounting Policies Associated with Company's Separate Account Assets and Liabilities	
2043	C	D	T	Monetary	usfr-fst	Service Charges on Deposit Amounts NonInterestIncomeServiceChargesOnDepositAmounts Include the amounts charged depositors (1) for the maintenance of their deposit accounts with the bank (maintenance charges), (2) for their failure to maintain specified minimum deposit balances, (3) based on the number of checks drawn on and deposits made in their deposit accounts, (4) for checks drawn on "no minimum balance" deposit accounts, (5) for withdrawals from nontransaction deposit accounts, (6) for the closing of savings accounts before a specified minimum period of time has elapsed, (7) for accounts which have remained inactive for extended periods of time or which have become dormant, (8) for deposits to or withdrawals from deposit accounts through the use of automated teller machines or remote service unites, (9) for the processing of checks drawn against insufficient funds that the bank assesses regardless of whether it decides to pay, return or hold the check, (10) for issuing stop payment orders, (11) for certifying checks, and (12) for the accumulation or disbursement of funds deposited to IRAs or Keogh Plan accounts when not handled by the bank's trust department. Exclude penalties paid by depositors for the early withdrawal of time deposits.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II 13 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 04 13 <a href="http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#see 2004-08-01">http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#see 2004-08-01</a> (Standard)
2044	C	D	T	Monetary	usfr-fst	Servicing Fees, Net NonInterestIncomeNetServicingFees Income from servicing real estate mortgages, credit cards, and other financial assets held by others. Also include any premiums received in lieu of regular servicing fees on such loans only as earned over the life of the loans.	OTS Federal Regulation (FR) 563c-Accounting Requirements 102 II 13 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 04 13 <a href="http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#see 2004-08-01">http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#see 2004-08-01</a> (Standard)
2045		D	T	String	usfr-pt	Shipping and Handling Cost Policy AccountingPoliciesShippingHandlingCost The classification of shipping and handling costs in the income statement. If these costs are not included in cost of sales, a company may disclose both the amounts of such costs and the line items on the income statement that include them.	FASB Emerging Issues Taskforce (EITF) 00-10 (Standard)



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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
2046	C	I	T	Monetary	usfr-fst	<b>Short Term Borrowings</b> ShortTermBorrowings Include Treasury Tax and Loan notes, commercial paper outstanding, short term bank borrowings including overdrafts in "due from" accounts, Federal Reserve Discount Window advances and all other short term borrowings, due in less than one year.	SEC Regulation S-X (SX) Rule 9 3 13 2 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost 2004-08-01">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost 2004-08-01</a> (Standard); SEC Regulation S-X (SX) Rule 9 3 13 3 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost 2004-08-01">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost 2004-08-01</a> (Standard)
2047		D	T	String	usfr-fst	<b>Short Term Borrowings - Average Amounts Outstanding for Period</b> ShortTermBorrowingsAverageAmountsOutstandingDuringPeriod For each of the last three fiscal years, the approximate average amounts outstanding during the year for each category of short-term borrowings for which the average balance outstanding during the year.	SEC SEC Industry Guide Guide 3 VII <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3 2004-08-01">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3 2004-08-01</a> (Standard)
2048		D	T	String	usfr-fst	<b>Short Term Borrowings - General Terms</b> ShortTermBorrowingsGeneralTerms For each of the last three fiscal years, the general terms for each category of short-term borrowings for which the average balance outstanding during the year.	SEC SEC Industry Guide Guide 3 VII <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3 2004-08-01">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3 2004-08-01</a> (Standard)
2049		D	T	String	usfr-fst	<b>Short Term Borrowings - Maximum Amount Outstanding</b> ShortTermBorrowingsMaximumAmountOutstanding For each of the last three fiscal years, the maximum amount outstanding at any month-end during the year for each category of short-term borrowings for which the average balance outstanding during the year.	SEC SEC Industry Guide Guide 3 VII <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3 2004-08-01">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3 2004-08-01</a> (Standard)
2050	C	I	T	Monetary	usfr-pt	<b>Short Term Borrowings - Other</b> OtherShortTermBorrowings Other short term borrowings not otherwise defined.	
2051		I	T	String	usfr-fst	<b>Short Term Borrowings - Outstanding at Period End</b> ShortTermBorrowingsOutstandingPeriodEnd For each of the last three fiscal years, the amounts outstanding at the end of the year for each category of short-term borrowings for which the average balance outstanding during the year.	SEC SEC Industry Guide Guide 3 VII <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3 2004-08-01">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3 2004-08-01</a> (Standard)
2052		D	T	Decimal	usfr-fst	<b>Short Term Borrowings - Weighted Average Interest Rate at Period End</b> ShortTermBorrowingsWeightedAverageInterestRatePeriodEnd For each of the last three fiscal years, the weighted-average interest rate at the end of the year for each category of short-term borrowings for which the average balance outstanding during the year.	SEC SEC Industry Guide Guide 3 VII <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3 2004-08-01">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3 2004-08-01</a> (Standard)
2053		D	T	Decimal	usfr-fst	<b>Short Term Borrowings - Weighted Average Interest Rate for Period</b> ShortTermBorrowingsWeightedAverageInterestRatePeriod For each of the last three fiscal years, the approximate weighted-average interest rate for the year for each category of short-term borrowings for which the average balance outstanding during the year.	SEC SEC Industry Guide Guide 3 VII <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3 2004-08-01">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3 2004-08-01</a> (Standard)
2054		I		(String)	usfr-fst	<b>Short Term Borrowings</b> ShortTermBorrowingsAbstract The aggregate value for all short-term borrowings owed by the reporting institution, generally may include federal funds purchased, securities sold under repurchase agreements, advances from Federal Reserve Bank, commercial papers, etc.	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
2055	D	I	T	Monetary	usfr-pt	Short Term Investments ShortTermInvestments Financial instruments or securities with original maturity less than one year.	
2056	D	I	T	Monetary	usfr-fst	Short Term Investments - Fair Value InvestmentsShortTermFairValue The fair value amount of short term investments.	
2057	D	I	T	Monetary	usfr-fst	Short Term Investments - Other OtherShortTermInvestments Amount of other short-term investments.	OTS Federal Regulation (FR) 563c- Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 3 5 <a href="http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#cost</a> 2004-08-01 (Standard)
2058	D	T	Shares		usfr-pt	Stock Option Activity by Exercise Price - Number of Shares StockOptionActivityByExercisePriceNumberShares The required share number disclosure for each range of stock options outstanding at the financial statement date classified by their exercise prices	
2059	D	T	Monetary		usfr-pt	Software Development Costs SoftwareDevelopmentCosts Investment made in developing software; including internal use or other.	
2060	D		String		usfr-pt	Statement of Cash Flows - Direct Method StatementCashFlowsDirectAbstract The statement of cash flows prepared by direct method	
2061	D		String		usfr-pt	Statement of Cash Flows - Indirect Method StatementCashFlowsIndirectAbstract The statement of cash flows prepared by indirect method	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
2062		D	T	String	usfr-pt	Statement of Cash Flows Policy AccountingPoliciesStatementCashFlows Description of accounting policies related to the statement of cash flows.	FASB Emerging Issues Taskforce (EITF) 00-15 (Standard); FASB Statement of Financial Accounting Standard (FAS) 95 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 102 <a href="http://www.fasb.org/pdf/fas102.pdf">http://www.fasb.org/pdf/fas102.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 104 <a href="http://www.fasb.org/pdf/fas104.pdf">http://www.fasb.org/pdf/fas104.pdf</a> 2004-08-01 (Standard)
2063		I		String	usfr-pt	Statement of Financial Position AssetsLiabilitiesEquityAbstract 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.	FASB FASB Financial Accounting Concepts (CON) 6 <a href="http://www.fasb.org/pdf/con6.pdf">http://www.fasb.org/pdf/con6.pdf</a> 2004-08-01 (Standard)
2064		D		String	usfr-pt	Statement of Stockholders' Equity StatementStockholdersEquityAbstract Statement of Stockholder's Equity	
2065		D	T	String	usfr-fst	Statutory Financial Information StatutoryFinancialInformation Disclosures About the Company's Financial Position Under Statutory Accounting Principles	
2066	C	D	T	Monetary	usfr-fst	Statutory Net Income StatutoryNetIncome The Net Income Recorded by the Company Based Upon Statutory Accounting Principles	
2067	C	I	T	Monetary	usfr-fst	Statutory Surplus StatutorySurplus The Statutory Surplus Recorded by the Company Based Upon Statutory Accounting Principles	
2068		D	T	String	usfr-pt	Stock Based Compensation - Number and Weighted Average Exercise Prices StockBasedCompensationNumberWeightedAverageExercisePrices The number and weighted-average exercise prices of options for each of the following groups of options: (a) outstanding at the beginning of the year, (b) outstanding at the end of the year, (c) exercisable at the end of the year, (d) granted during the year, (e) exercised during the year, (f) forfeited during the year, and (g) expired during the year.	FASB Statement of Financial Accounting Standard (FAS) 123 47 <a href="http://www.fasb.org/pdf/fas123.pdf">http://www.fasb.org/pdf/fas123.pdf</a> 2004-08-01 (Standard)
2069	D	D	T	Monetary	usfr-pt	Stock Based Compensation - Stock Based Employee Compensation Cost StockBasedCompensationStockBasedEmployeeCompensationCost Total compensation cost recognized in the income statement for stock-based employee compensation awards.	FASB Statement of Financial Accounting Standard (FAS) 123 47 <a href="http://www.fasb.org/pdf/fas123.pdf">http://www.fasb.org/pdf/fas123.pdf</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
2070		D	T	String	usfr-pt	<b>Stock Based Compensation Note</b> StockBasedCompensationNote Disclosures for stock based compensation often include the following: Provide a description of the stock compensation plan(s), including the general terms of awards under the plan(s), such as vesting requirements, the maximum term of options granted, and the number of shares authorized for grants of options or other equity instruments. For each period for which an income statement is provided, disclose the net income and earnings per share, computed as if compensation cost had been measured based on the fair value based accounting method of FAS 123 (if APB 25 is used). Additionally, often included is stock compensation details, such as (1) the number and weighted-average exercise prices of options outstanding at the beginning and end of the year, exercisable at the end of the year, and granted, exercised, forfeited and expired during the year, (2) the weighted-average grant-date fair value of options granted during the year, (3) the number and weighted-average grant-date fair value of equity instruments other than options (e.g., shares of nonvested stock) granted during the year, (4) a description of the method (e.g., Black-Scholes, binomial) and significant assumptions used during the year to estimate the fair values of options, including risk-free interest rate, expected life, expected volatility, expected dividends, (5) total compensation cost recognized for stock-based employee compensation awards, and (6) the terms of any significant modifications of outstanding awards. For options outstanding at the date of the latest balance sheet presented, disclose the range of exercise prices, weighted-average exercise price, and weighted-average remaining contractual life.	AICPA Accounting Research Bulletin (ARB) 43 (Standard); FASB Accounting Principles Board Opinion (APB) 25 (Standard); FASB Statement of Financial Accounting Standard (FAS) 123 <a href="http://www.fasb.org/pdf/fas123.pdf">http://www.fasb.org/pdf/fas123.pdf</a> 2004-08-01 (Standard)
2071		D	T	String	usfr-pt	<b>Stock Based Compensation Policy</b> AccountingPoliciesStockBasedCompensation Description of the stock based compensation accounting method.	FASB Statement of Financial Accounting Standard (FAS) 123 <a href="http://www.fasb.org/pdf/fas123.pdf">http://www.fasb.org/pdf/fas123.pdf</a> 2004-08-01 (Standard)
2072		I		(String)	usfr-pt	<b>Stock Detail</b> TuplesAbstract Description of the details of each class of stocks issued; e.g. share number, par value, etc.	
2073	C	D	T	Monetary	usfr-pt	<b>Stock Dividend - Common Stock</b> StockDividendCommonStock Payment of a corporate dividend to common shareholders in the form of stock rather than cash.	
2074	C	D	T	Monetary	usfr-pt	<b>Stock Dividend - Common Stock - Additional Paid in Capital</b> StockDividendCommonStockAdditionalPaidCapital Payment of a corporate dividend to common shareholders in the form of stock rather than cash - value in excess of par.	
2075		I	T	Shares	usfr-pt	<b>Stock Dividend - Common Stock - Amount Per Share</b> StockDividendCommonStockAmountPerShare Amount per share payment of a corporate dividend to common shareholders in the form of stock rather than cash.	
2076	D	D	T	Monetary	usfr-pt	<b>Stock Dividend - Common Stock - Retained Earnings</b> StockDividendCommonStockRetainedEarnings Effect on retained earnings from payment of a corporate dividend to common shareholders in the form of stock rather than cash.	
2077		D	T	Shares	usfr-pt	<b>Stock Dividend - Common Stock - Shares</b> StockDividendCommonStockNumberShares Number of shares of common stock issued as a stock dividend	
2078	C	D	T	Monetary	usfr-pt	<b>Stock Dividend - Preferred Stock</b> StockDividendPreferredStock Payment of a corporate dividend to preferred shareholders in the form of stock rather than cash.	
2079	C	D	T	Monetary	usfr-pt	<b>Stock Dividend - Preferred Stock - Additional Paid in Capital</b> StockDividendPreferredStockAdditionalPaidCapital Payment of a corporate dividend to preferred shareholders in the form of stock rather than cash, value in excess of par.	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
2080		I	T	Shares	usfr-pt	Stock Dividend - Preferred Stock - Amount Per Share StockDividendPreferredStockAmountPerShare Amount per share payment of a corporate dividend to preferred shareholders in the form of stock rather than cash.	
2081	D	D	T	Monetary	usfr-pt	Stock Dividend - Preferred Stock - Retained Earnings StockDividendPreferredStockRetainedEarnings Effect on retained earnings from payment of a corporate dividend to preferred shareholders in the form of stock rather than cash, value in excess of par.	
2082		D	T	Shares	usfr-pt	Stock Dividend - Preferred Stock - Shares StockDividendPreferredStockNumberShares Number of shares of preferred stock issued as a stock dividend	
2083		D	T	String	usfr-fst	Stock Exchange Move Policy AccountingPoliciesStockExchangeMove Description of the entity's move to a different stock exchange.	
2084		D	T	Monetary	usfr-pt	Stock Issued StockIssued The fair value of stock issued in noncash financing activities.	FASB Statement of Financial Accounting Standard (FAS) 95 32 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
2085	C	D	T	Monetary	usfr-pt	Stock Issued Pursuant to Acquisitions - Total Value StockIssuedPursuantAcquisition Total value of stock issued by an entity pursuant to acquisitions.	
2086		D	T	Shares	usfr-pt	Stock Issued Pursuant to Acquisitions - Treasury Stock - Shares StockIssuedPursuantAcquisitionTreasuryStockNumberShares Number of shares of treasury stock reissued pursuant to acquisitions recorded at value.	
2087	C	D	T	Monetary	usfr-pt	Stock Issued Pursuant to Acquisitions - Treasury Stock - Value StockIssuedPursuantAcquisitionTreasuryStockValue Value of treasury stock reissued pursuant to acquisitions recorded at value.	
2088		D	T	String	usfr-pt	Stock Option Activity - Number of Shares - Reconciliation StockOptionActivityDetail The reconciliation of the share number differences for stock options outstanding at the beginning and end of the accounting period	
2089		D	T	Monetary	usfr-pt	Stock Option Activity - Weighted Average Exercise Price StockOptionActivityAverageExercisePriceBalance The required disclosure about weighted-average exercise prices for each group of options; including options outstanding, granted, exercisable, exercised, expired, etc.	
2090		D	T	Monetary	usfr-pt	Stock Option Activity - Weighted Average Exercise Price - Authorized StockOptionActivityAuthorizedAverageExercisePrice The required weighted-average exercise price disclosure for options authorized for grants during an accounting period	
2091		D	T	Monetary	usfr-pt	Stock Option Activity - Weighted Average Exercise Price - Cancelled StockOptionActivityCancelledAverageExercisePrice The required weighted-average exercise price disclosure for options cancelled (e.g. forfeited, expired) during an accounting period	
2092		D	T	Monetary	usfr-pt	Stock Option Activity - Weighted Average Exercise Price - Exercised StockOptionActivityExercisedAverageExercisePrice The required weighted-average exercise price disclosure for options exercised during an accounting period	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
2093		D	T	Monetary	usfr-pt	Stock Option Activity - Weighted Average Exercise Price - Granted StockOptionActivityGrantedAverageExercisePrice The required weighted-average exercise price disclosure for options granted during an accounting period	
2094		D	T	String	usfr-pt	Stock Option Activity - Weighted Average Exercise Price - Reconciliation StockOptionActivityWeightedAveragePriceReconciliation The reconciliation of the weighted average exercise price for stock options outstanding at the beginning and end of the accounting period	
2095		D	T	Shares	usfr-pt	Stock Option Activity by Exercise Price - Number of Shares - Authorized StockOptionActivityByExercisePriceNumberSharesAuthorized The required share number disclosure for options authorized for grants during an accounting period	
2096		D	T	Shares	usfr-pt	Stock Option Activity by Exercise Price - Number of Shares - Cancelled StockOptionActivityByExercisePriceNumberSharesCancelled The required share number disclosure for options cancelled (e.g. forfeited, expired) during an accounting period	
2097		D	T	Shares	usfr-pt	Stock Option Activity by Exercise Price - Number of Shares - Exercised StockOptionActivityByExercisePriceNumberSharesExercised The required share number disclosure for options exercised during an accounting period	
2098		D	T	Shares	usfr-pt	Stock Option Activity by Exercise Price - Number of Shares - Granted StockOptionActivityByExercisePriceNumberSharesGranted The required share number disclosure for options granted during an accounting period	
2099		D	T	String	usfr-pt	Stock Options Outstanding StockOptionsOutstanding The required disclosure for stock options outstanding at the financial statement date; including share number, weighted-average exercise price, remaining life for each range of outstanding options classified by their exercise prices	
2100		I		(String)	usfr-pt	<b>Stockholder's Equity</b> StockholdersEquityAbstract The aggregate amount for all stockholder's equity items at the financial statement date	
2101	C	I	T	Monetary	usfr-pt	Stockholders' Equity StockholdersEquity Total of all Stockholders' Equity items.	
2102		D	T	Monetary	usfr-pt	Stockholder's Equity - Aggregate Amount of Preferred Dividends in Arrears StockholdersEquityAggregateAmountPreferredDividendsArrears For preferred stock, aggregate amount of cumulative preferred dividends in arrears.	FASB Current Text (CT) C16 102 b (Standard); FASB Current Text (CT) C24 105 (Standard); FASB Statement of Financial Accounting Standard (FAS) 129 7 b <a href="http://www.fasb.org/pdf/fas129.pdf">http://www.fasb.org/pdf/fas129.pdf</a> 2004-08-01 (Standard)
2103		D	T	Decimal	usfr-pt	Stockholder's Equity - Amount Per Share of Common Stock Cash Dividends StockholdersEquityAmountPerShareCommonStockCashDividends The per share amount of common stock dividends	SEC Staff Accounting Bulletins (SAB) 68 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
2104		D	T	Decimal	usfr-pt	Stockholder's Equity - Amount Per Share of Preferred Stock Cash Dividends StockholdersEquityAmountPerSharePreferredStockDividends The per share amount of preferred stock dividends	FASB Statement of Financial Accounting Standard (FAS) 129 4 <a href="http://www.fasb.org/pdf/fas129.pdf">http://www.fasb.org/pdf/fas129.pdf</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 3 4 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#equity">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#equity</a> 2004-08-01 (Standard)
2105		D	T	String	usfr-pt	Stockholder's Equity - Class of Common Stock StockholdersEquityClassCommonStock Description of the type of class of common stock	SEC Regulation S-X (SX) Rule 5 2 29 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 5 2 30 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal</a> 2004-08-01 (Standard)
2106		D	T	String	usfr-pt	Stockholder's Equity - Class of Preferred Stock StockholdersEquityClassPreferredStock Description of the type of class of preferred stock	SEC Regulation S-X (SX) Rule 5 2 29 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 5 2 30 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal</a> 2004-08-01 (Standard)
2107		D	T	Decimal	usfr-pt	Stockholder's Equity - Effect on Earnings Per Share if FAS 123 Applied StockholdersEquityEffectOnEarningsPerShareFAS123Applied The effect on earnings per share if the company applied FAS 123 to compute stock based compensation instead of APB 25.	FASB Statement of Financial Accounting Standard (FAS) 123 54 <a href="http://www.fasb.org/pdf/fas123.pdf">http://www.fasb.org/pdf/fas123.pdf</a> 2004-08-01 (Standard)
2108		D	T	Monetary	usfr-pt	Stockholder's Equity - Effect on Net Income if FAS 123 Applied StockholdersEquityEffectOnNetIncomeFAS123Applied The effect on net income if the company applied FAS 123 to compute stock based compensation instead of APB 25.	FASB Statement of Financial Accounting Standard (FAS) 123 54 <a href="http://www.fasb.org/pdf/fas123.pdf">http://www.fasb.org/pdf/fas123.pdf</a> 2004-08-01 (Standard)
2109		I	T	Monetary	usfr-pt	Stockholder's Equity - Exercise Price of Warrants or Rights StockholdersEquityExercisePriceWarrantsRights The exercise price of warrants or rights	SEC Regulation S-X (SX) Rule 4 8 i <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#general">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#general</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
2110	C	D	T	Monetary	usfr-pt	Stockholder's Equity - Increase/(Decrease) StockholdersEquityChanges The net change in stockholder's equity during an accounting period, may be resulted from net income and other comprehensive income earned, stock issued/retired, dividends declared... during that period	
2111		D		(String)	usfr-pt	<b>Stockholder's Equity - Increase/(Decrease)</b> StockholdersEquityChangesAbstract The net change in stockholder's equity during an accounting period, may be resulted from net income and other comprehensive income earned, stock issued/retired, dividends declared... during that period	
2112		I	T	Decimal	usfr-pt	Stockholder's Equity - Number of Securities Called by Warrants or Rights StockholdersEquityNumberSecuritiesCalledByWarrantsRights The number of securities that is called for by warrants or rights outstanding	SEC Regulation S-X (SX) Rule 4 8 i <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#general">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#general</a> 2004-08-01 (Standard)
2113		D	T	Decimal	usfr-pt	Stockholder's Equity - Per Share Amounts of Preferred Dividends in Arrears StockholdersEquityPerShareAmountsPreferredDividendsArrears For preferred stock, per share amount of cumulative preferred dividends in arrears.	FASB Current Text (CT) C16 102 b (Standard); FASB Current Text (CT) C24 105 (Standard); FASB Statement of Financial Accounting Standard (FAS) 129 7 b <a href="http://www.fasb.org/pdf/fas129.pdf">http://www.fasb.org/pdf/fas129.pdf</a> 2004-08-01 (Standard)
2114		D	T	String	usfr-pt	Stockholder's Equity - Redeemable Securities StockholdersEquityRedeemableSecurities (For SEC registrants) For issued stock or equity securities that has mandatory redemption requirements, disclosures often include: (a) a general description of each issue including its redemption features and the rights of holders, (b) five-year aggregate redemption amounts, (c) changes in the redemption amount of each redeemable security issue, and (d) the accounting method selected to account for any difference between carrying value and redemption amount. If the redemption amount is variable in the future (e.g., redeemable at market value) disclose: (a) accounting policy for recognition of changes in the redemption value, and (b) redemption value of the security "as if" it were redeemable on the balance sheet date. If redemption is uncertain, disclose the reasons why.	FASB Emerging Issues Taskforce (EITF) Topic D-98 (Standard); SEC Regulation S-X (SX) Rule 5 2 28 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal</a> 2004-08-01 (Standard)
2115		I	T	String	usfr-pt	Stockholder's Equity - Reverse Stock Split StockholdersEquityReverseStockSplit Description of the reverse stock split arrangement	SEC Staff Accounting Bulletins (SAB) Topic 4 C <a href="http://www.sec.gov/inters/account/sabcodet4.htm#4c">http://www.sec.gov/inters/account/sabcodet4.htm#4c</a> 2004-08-01 (Standard)
2116		I	T	Shares	usfr-pt	Stockholder's Equity - Shares Issued When Common Stock Converted StockholdersEquitySharesIssuedWhenCommonStockConverted The number of shares that were issued when common stock was converted	FASB Emerging Issues Taskforce (EITF) 98-5 (Standard); SEC Regulation S-X (SX) Rule 5 2 29 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal</a> 2004-08-01 (Standard)



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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
2117		I	T	Shares	usfr-pt	Stockholder's Equity - Shares Issued When Preferred Stock is Converted StockholdersEquitySharesIssuedWhenPreferredStockConverted The number of shares that were issued when preferred stock was converted	FASB Emerging Issues Taskforce (EITF) 98-5 (Standard); FASB Emerging Issues Taskforce (EITF) D42 (Standard)
2118		I	T	String	usfr-pt	Stockholder's Equity - Stock Split StockholdersEquityStockSplit Description of the stock split arrangement	SEC Staff Accounting Bulletins (SAB) Topic 4 C <a href="http://www.sec.gov/inte rps/account/sabcodet4.htm#4c">http://www.sec.gov/inte rps/account/sabcodet4.htm#4c</a> 2004-08-01 (Standard)
2119		D	T	String	usfr-pt	Stockholder's Equity - Summary of Exercisable Stock Options StockholdersEquitySummaryExercisableStockOptions Description and amounts of all aspects of exercisable stock options, such as range of exercise prices, number of exercisable stock options, weighted average remaining life and exercise price for all exercisable options for a specific range of exercise prices, total number of exercisable stock options and related weighted average exercise price for a given period	FASB Statement of Financial Accounting Standard (FAS) 123 47 <a href="http://www.fasb.org/pdf /fas123.pdf">http://www.fasb.org/pdf /fas123.pdf</a> 2004-08-01 (Standard)
2120		D	T	String	usfr-pt	Stockholder's Equity - Summary of Stock Option Activity StockholdersEquitySummaryStockOptionActivity A summary of stock option activity, including the number of shares beginning balance, issued, exercised, forfeited, expired and ending (outstanding) balances during the period and each related weighted average exercise price	FASB Statement of Financial Accounting Standard (FAS) 123 47 <a href="http://www.fasb.org/pdf /fas123.pdf">http://www.fasb.org/pdf /fas123.pdf</a> 2004-08-01 (Standard)
2121		D	T	String	usfr-pt	Stockholder's Equity - Terms of Conversion for Common Stock StockholdersEquityTermsConversionCommonStock Description of the conversion terms if common stock is convertible	SEC Regulation S-X (SX) Rule 5 2 29 <a href="http://www.sec.gov/divi sions/corpfin/forms/reg sx.htm#bal">http://www.sec.gov/divi sions/corpfin/forms/reg sx.htm#bal</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 5 2 30 <a href="http://www.sec.gov/divi sions/corpfin/forms/reg sx.htm#bal">http://www.sec.gov/divi sions/corpfin/forms/reg sx.htm#bal</a> 2004-08-01 (Standard)
2122		D	T	String	usfr-pt	Stockholder's Equity - Terms of Conversion for Preferred Stock StockholdersEquityTermsConversionPreferredStock Description of the conversion terms if preferred stock is convertible	FASB Current Text (CT) C24 102 (Standard); FASB Statement of Financial Accounting Standard (FAS) 129 4 <a href="http://www.fasb.org/pdf /fas129.pdf">http://www.fasb.org/pdf /fas129.pdf</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 5 2 29 <a href="http://www.sec.gov/divi sions/corpfin/forms/reg sx.htm#bal">http://www.sec.gov/divi sions/corpfin/forms/reg sx.htm#bal</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
2123		D	T	String	usfr-pt	Stockholder's Equity - Title of Security Warrants or Rights Outstanding StockholdersEquityTitleSecurityWarrantsRightsOutstanding Describe the title of each type of warrant or rights outstanding	SEC Regulation S-X (SX) Rule 4 8 i <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#general">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#general</a> 2004-08-01 (Standard)
2124		D	T	String	usfr-pt	Stockholder's Equity - Voting Rights of Preferred Stock StockholdersEquityVotingRightsPreferredStock Description of the voting rights of preferred stock	FASB Current Text (CT) C24 102 (Standard); FASB Statement of Financial Accounting Standard (FAS) 129 4 <a href="http://www.fasb.org/pdf/fas129.pdf">http://www.fasb.org/pdf/fas129.pdf</a> 2004-08-01 (Standard)
2125		D	T	String	usfr-pt	Stockholder's Equity - Warrants or Rights Outstanding StockholdersEquityWarrantsRightsOutstanding Describe and amounts of all aspects of warrants and rights outstanding	SEC Regulation S-X (SX) Rule 4 8 i <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#general">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#general</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
2126		D	T	String	usfr-pt	<p>Stockholder's Equity Note</p> <p>StockholdersEquityNote</p> <p>This label includes information about stockholder's equity. The following items are required by the SEC and are included in the disclosure of stockholder's equity (e.g. common, preferred and treasury stock, warrants and rights, other components). Examples of disclosures include (1) for preferred stock, date and amount shares may be called or redeemed, aggregate and per share amount of cumulative preferred dividends in arrears, description of voting rights, dividend rate and whether cumulative or not, etc., (2) capital shares reserved for future issuance, (3) (SEC) for warrants or rights outstanding, disclose the title and aggregate amount of securities called for by warrants or rights outstanding, period during which warrants or rights are exercisable, and the exercise price, (4) (SEC) the dollar amount of capital shares subscribed but unissued, (5) appropriated and unappropriated retained earnings and the nature and extent retained earnings are restricted, (6) (SEC) significant restrictions on payment of dividends, (7) if treasury shares are purchased at a stated prices significantly in excess of current market prices, disclose amounts allocated to other elements of the transaction and the related treatment, and (8) the number of shares issued upon conversion, exercise or satisfaction of required conditions.</p>	<p>AICPA Accounting Research Bulletin (ARB) 43 1 A (Standard); AICPA Accounting Research Bulletin (ARB) 43 7 B (Standard); FASB Accounting Principles Board Opinion (APB) 12 (Standard); FASB Accounting Principles Board Opinion (APB) 6 (Standard); FASB Emerging Issues Taskforce (EITF) 98-5 (Standard); FASB FASB Technical Bulletin (FTB) 85-6 (Standard); FASB Statement of Financial Accounting Standard (FAS) 115 <a href="http://www.fasb.org/pdf/fas115.pdf">http://www.fasb.org/pdf/fas115.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 129 <a href="http://www.fasb.org/pdf/fas129.pdf">http://www.fasb.org/pdf/fas129.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 133 <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 52 <a href="http://www.fasb.org/pdf/fas52.pdf">http://www.fasb.org/pdf/fas52.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 80 <a href="http://www.fasb.org/pdf/fas80.pdf">http://www.fasb.org/pdf/fas80.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 87 <a href="http://www.fasb.org/pdf/fas87.pdf">http://www.fasb.org/pdf/fas87.pdf</a> 2004-08-01 (Standard); SEC Staff Accounting Bulletins (SAB) Topic 4 C <a href="http://www.sec.gov/in...">http://www.sec.gov/in...</a></p>

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
2127	C	I	T	Monetary	usfr-pt	Subordinated Debt - Current SubordinatedDebtCurrent 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.	
2128	C	I	T	Monetary	usfr-pt	Subordinated Debt - Long Term SubordinatedDebtLongTerm 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.	
2129	C	I	T	Monetary	usfr-pt	Subordinated Deferred Debt - Long Term SubordinateDeferredDebtLongTerm Subordinated Debt that has been extended or re-scheduled.	
2130		D	T	String	usfr-pt	Subsequent Events Note SubsequentEventsNote Disclose events subsequent to the balance sheet date that are required to keep the financial statements from being misleading. Examples include: the sale of a capital stock issue, purchase of a business, settlement of litigation, losses resulting from fire or flood, losses on receivables, significant realized and unrealized gains and losses that result from changes in quoted market prices of securities, declines in market prices of inventory, changes in authorized or issued debt (SEC), and significant foreign exchange rate changes.	AICPA Statement of Auditing Standards (SAS) 1 (Standard); FASB Emerging Issues Taskforce (EITF) Topic D-86 (Standard); FASB Statement of Financial Accounting Standard (FAS) 52 <a href="http://www.fasb.org/pdf/fas52.pdf">http://www.fasb.org/pdf/fas52.pdf</a> 2004-08-01 (Standard)
2131		D	T	String	usfr-fst	Summary of Loan Loss Experience - Allowance Allocated SummaryLoanLossExperienceAllowanceAllocated As of the end of each of the last five fiscal years reported include: (a) a breakdown of the allowance for loan losses showing the amount of the allowance allocated to each loan category (commercial, financial and agriculture; real-estate-construction, real-estate-mortgage, installment loans to individuals, lease financing), foreign loans, and the amount unallocated, and (b) the percent of loans in each category to total loans.	SEC SEC Industry Guide Guide 3 IV B <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3</a> 2004-08-01 (Standard)
2132		D	T	String	usfr-fst	Summary of Loan Loss Experience - Changes to Loan Allowance Related to Foreign Activities SummaryLoanLossExperienceChangesLoanAllowanceRelatedForeignActivities For foreign disclosures for each of the last five fiscal years presented, include changes in the allowance for loan losses applicable to loans related to foreign activities, including: (a) balance at beginning of period, (b) charge-offs, (c) recoveries, (d) provision for loan losses, and (e) balance at end of period.	SEC SEC Industry Guide Guide 3 IV A 4 <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3</a> 2004-08-01 (Standard)
2133		D	T	String	usfr-fst	Summary of Loan Loss Experience - Charge Offs SummaryLoanLossExperienceChargeOffs For each of the last five fiscal years presented, include an analysis of the allowance for loan losses including the following information for domestic charge-offs: (a) commercial, financial, and agricultural, (b) real estate-construction, (c) real estate-mortgage, (d) installment loans to individuals, (e) lease financing, (f) foreign, and (g) total charge-offs.	SEC SEC Industry Guide Guide 3 IV A <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3</a> 2004-08-01 (Standard)
2134		D	T	String	usfr-fst	Summary of Loan Loss Experience - Factors Influencing Management's Judgment on Loan Loss Provision SummaryLoanLossExperienceFactorsInfluencingManagementSJudgmentOnLoanLossProvision For each of the last five fiscal years, include the factors that influenced management's judgment in determining the amount of the provision for loan losses.	SEC SEC Industry Guide Guide 3 IV A 2 <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3</a> 2004-08-01 (Standard)
2135		D	T	String	usfr-fst	Summary of Loan Loss Experience - Recoveries SummaryLoanLossExperienceRecoveries For each of the last five fiscal years presented, include an analysis of the allowance for loan losses including the following for domestic recoveries: (a) commercial, financial, and agricultural, (b) real estate-construction, (c) real estate-mortgage, (d) installment loans to individuals, (e) lease financing, (f) foreign, (g) total recoveries, (h) net charge-offs, (i) provision for loan losses, (j) balance at end of period, and (k) ratio of net charge-offs during the year to average loans outstanding during the year.	SEC SEC Industry Guide Guide 3 IV A <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
2136		D	T	String	usfr-fst	Summary of Loan Loss Experience Note SummaryLoanLossExperience A summary of the loan loss experiences, including the movement of the allowance for loan losses, domestic and foreign activities.	SEC SEC Industry Guide Guide 3 IV A <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3</a> 2004-08-01 (Standard)
2137		D		(String)	usfr-pt	<b>Supplemental Disclosure</b> SupplementalDisclosureAbstract Description and amount of supplemental disclosures to the statement of cash flow.	FASB Statement of Financial Accounting Standard (FAS) 95 29 <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
2138		D	T	String	usfr-fst	Systematic Analysis and Procedural Discipline Note SystematicAnalysisProceduralDiscipline Description of the company's systematic analysis and procedural discipline required for determining the amount of the allowance for loan losses. This includes the following: (a) how the company determines each element of the allowance, (b) which loans are evaluated individually and which loans are evaluated as a group, (c) how the company determines both the allocated and unallocated portions of the allowance, (d) how the company determines the loss factors applied to graded loans in order to develop a general allowance, and (e) what self-correcting mechanism the company uses to reduce differences between estimated and actual observed losses.	
2139		D	T	Monetary	usfr-pt	Tax Benefit from Exercise of Stock Options TaxBenefitExerciseStockOptions Tax benefit from the exercise of stock options.	
2140	D	D	T	Monetary	usfr-pt	Tax Effect of Change in Accounting Principle TaxEffectChangeAccountingPrinciple Tax effect of switching from one accounting principle to another.	FASB Accounting Principles Board Opinion (APB) 20 (Standard)
2141	D	D	T	Monetary	usfr-pt	Tax Effect of Extraordinary Items TaxEffectExtraordinaryItems Tax effect of gains and losses from extraordinary items.	
2142	D	D	T	Monetary	usfr-pt	Tax Effect of Income/(Loss) from Discontinued Operations TaxEffectIncomeLossDiscontinuedOperations 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.	
2143	D	D	T	Monetary	usfr-pt	Tax Effect on Income/(Loss) from Disposition of Discontinued Operations TaxEffectOnIncomeLossDispositionDiscontinuedOperations 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.	
2144		D	T	Monetary	usfr-pt	Tax Holiday TaxHoliday (For SEC) For companies conducting business in a foreign jurisdiction which attracts industry by granting a "holiday" from income taxes for a specified period, disclose the total dollar and per share effects of the tax holiday, and the factual circumstances including the date on which the special tax status will terminate.	SEC Staff Accounting Bulletins (SAB) Topic 11 C <a href="http://www.sec.gov/integrations/account/sabcode11.htm#11c">http://www.sec.gov/integrations/account/sabcode11.htm#11c</a> 2004-08-01 (Standard)
2145		D	T	Decimal	usfr-pt	Tax Holiday - Description TaxHolidayDescription The disclosure of the income tax exemption/reduction ("tax holiday") received by the reporting entity with business operations in a foreign country, such benefits are granted by foreign governments to attract business and are effective for a predetermined period.	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
2146		D	T	String	usfr-pt	Tax Leases Note TaxLeasesNote Companies involved in the sale or purchase of tax benefits through tax leases disclose the methods of recognizing revenue and allocating the income tax benefits and asset costs to current and future periods. If a significant variation exists in the normal relationship between income tax expense and pretax accounting income occurs as a result of sales or purchases of tax benefits through tax leases, disclose the estimated amount and nature of the variation.	FASB Current Text (CT) 127 503 (Standard); FASB Current Text (CT) 127 504 (Standard); FASB Current Text (CT) 127 505 (Standard); FASB Current Text (CT) 127 506 (Standard); FASB FASB Technical Bulletin (FTB) 82-1 (Standard); FASB Statement of Financial Accounting Standard (FAS) 109 <a href="http://www.fasb.org/pdf/fas109.pdf">http://www.fasb.org/pdf/fas109.pdf</a> 2004-08-01 (Standard)
2147		D	T	Decimal	usfr-pt	Tax Rate Reconciliation - Depreciation and Amortization TaxRateReconciliationDepreciationAmortization The portion of difference between effective tax rate and federal statutory tax rate that can be explained by the different depreciation/amortization expenses allowed under GAAP and IRC during an accounting period	
2148		D	T	Decimal	usfr-pt	Tax Rate Reconciliation - Foreign Tax Credits TaxExpenseBenefitReconciliationForeignTaxCredits The portion of difference between effective tax rate and federal statutory tax rate that can be explained by the foreign tax credits and their carryback/carryforward allowed under IRC	
2149		D	T	Decimal	usfr-pt	Tax Rate Reconciliation - Government Grants TaxRateReconciliationGovernmentGrants The portion of difference between effective tax rate and federal statutory tax rate that can be explained by the different accounting methods about government grants under GAAP and IRC	
2150		D	T	Decimal	usfr-pt	Tax Rate Reconciliation - Leases TaxExpenseBenefitReconciliationLeases The portion of difference between effective tax rate and federal statutory tax rate that can be explained by the non-deductible passive rental loss above passive rental income from operating lease under IRC	
2151		D	T	Decimal	usfr-pt	Tax Rate Reconciliation - Life Insurance TaxExpenseBenefitReconciliationLifeInsurance The portion of difference between effective tax rate and federal statutory tax rate that can be explained by the non-deductible (non-taxable) life insurance premium paid (proceeds received) during the period when the reporting entity is beneficiary of such policy	
2152		D	T	Decimal	usfr-pt	Tax Rate Reconciliation - Nondeductible Expenses TaxExpenseBenefitReconciliationNondeductibleExpenses The portion of difference between effective tax rate and federal statutory tax rate that can be explained by the expenses not deductible under IRC (e.g. estimated warranty liability expenses)	
2153		D	T	Decimal	usfr-pt	Tax Rate Reconciliation - Nontaxable Income TaxExpenseBenefitReconciliationNonTaxableIncome The portion of difference between effective tax rate and federal statutory tax rate that can be explained by the income not taxable under IRC (e.g. interest income from state/municipal bond)	
2154		D	T	Decimal	usfr-pt	Tax Rate Reconciliation - Operating Loss/Tax Credit Carryforwards TaxExpenseBenefitReconciliationTaxCredits The portion of difference between effective tax rate and federal statutory tax rate that can be explained by the NOL (net operating loss) and tax credits carryforwards allowed under IRC	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
2155		D	T	Decimal	usfr-pt	Tax Rate Reconciliation - Other Adjustments TaxExpenseBenefitReconciliationOtherAdjustments The rest of difference between effective tax rate and federal statutory tax rate that can be explained by other adjustments under IRC (e.g. non-deductible fines)	
2156		D	T	Decimal	usfr-pt	Tax Rate Reconciliation - State and Local Taxes TaxExpenseBenefitReconciliationStateLocalTaxes The portion of difference between effective tax rate and federal statutory tax rate that can be explained by the state and local income taxes actually paid (net of the federal tax benefit) during the period under IRC	
2157		D	T	Decimal	usfr-pt	Tax Rate Reconciliation - Tax Holiday TaxRateReconciliationTaxHoliday The portion of difference between effective income tax rate and federal statutory tax rate attributable to the tax holiday (income tax exemption/reduction for specific period of time) granted by foreign countries	
2158		D	T	Monetary	usfr-pt	Tax Reconciliation - Depreciation and Amortization TaxReconciliationDepreciationAmortization The portion of difference between actual income tax paid and income tax provisions (estimated by using federal statutory tax rate) that attributed to the different depreciation/amortization expenses allowed under GAAP and IRC during an accounting period	
2159		D	T	Monetary	usfr-pt	Tax Reconciliation - Foreign tax Credits TaxReconciliationForeignTaxCredits The portion of difference between actual income tax paid and income tax provisions (estimated by using federal statutory tax rate) that attributed to the foreign tax credits and their carryback/carryforward allowed under IRC	
2160	C	D	T	Monetary	usfr-pt	Tax Reconciliation - Government Grants IncomeTaxesGovernmentGrants Amount of government grants received	SEC Regulation S-X (SX) Rule 4.8 h 1 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#general">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#general</a> 2004-08-01 (Standard)
2161		D	T	Monetary	usfr-pt	Tax Reconciliation - Leases TaxReconciliationLeases The portion of difference between actual income tax paid and income tax provisions (estimated by using federal statutory tax rate) that attributed to the non-deductible passive rental loss above passive rental income from operating lease under IRC	
2162		D	T	Monetary	usfr-pt	Tax Reconciliation - Life Insurance TaxReconciliationLifeInsurance The portion of difference between actual income tax paid and income tax provisions (estimated by using federal statutory tax rate) that attributed to the non-deductible (non-taxable) life insurance premium paid (proceeds received) during the period when the reporting entity is beneficiary of such policy	
2163		D	T	Monetary	usfr-pt	Tax Reconciliation - Nondeductible Expenses TaxReconciliationNondeductibleExpenses The portion of difference between actual income tax paid and income tax provisions (estimated by using federal statutory tax rate) that attributed to the expenses not deductible under IRC (e.g. estimated warranty liability expenses)	
2164		D	T	Monetary	usfr-pt	Tax Reconciliation - Nontaxable Income TaxReconciliationNontaxableIncome The portion of difference between actual income tax paid and income tax provisions (estimated by using federal statutory tax rate) that attributed to the income not taxable under IRC (e.g. interest income from state/municipal bond)	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
2165		D	T	Monetary	usfr-pt	Tax Reconciliation - Operating Loss/Tax Credit Carryforwards IncomeTaxesAmountOperatingLossesTaxCreditCarryforwards The amount of operating losses and tax credit carryforwards for tax purposes.	FASB Current Text (CT) I27 147 (Standard); FASB Statement of Financial Accounting Standard (FAS) 109 48 <a href="http://www.fasb.org/pdf/fas109.pdf">http://www.fasb.org/pdf/fas109.pdf</a> 2004-08-01 (Standard)
2166		D	T	Monetary	usfr-pt	Tax Reconciliation - Other Adjustments TaxReconciliationOtherAdjustments (For SEC) For companies conducting business in a foreign jurisdiction which attracts industry by granting a "holiday" from income taxes for a specified period, disclose the total dollar and per share effects of the tax holiday, and the factual circumstances including the date on which the special tax status will terminate.	
2167		D	T	Monetary	usfr-pt	Tax Reconciliation - State and Local Income Taxes TaxReconciliationStateLocalIncomeTaxes The portion of difference between actual income tax paid and income tax provisions (estimated by using federal statutory tax rate) that attributed to the state and local income taxes actually paid (net of the federal tax benefit) during the period under IRC	
2168	D	D	T	Monetary	usfr-pt	Taxes Other than Income Taxes TaxesOtherThanIncomeTaxes Taxes other than income taxes, if not included elsewhere, that could include, property tax, excise tax, sales tax, and other taxes.	
2169		D	T	Monetary	usfr-pt	Taxes Paid TaxesPaid The cash payments to governments for taxes, duties, fines, and other fees or penalties.	FASB Statement of Financial Accounting Standard (FAS) 95 23 c <a href="http://www.fasb.org/pdf/fas95.pdf">http://www.fasb.org/pdf/fas95.pdf</a> 2004-08-01 (Standard)
2170	C	I	T	Monetary	usfr-pt	Temporary Equity TemporaryEquity 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.	
2171		I		(String)	usfr-pt	<b>Temporary Equity</b> TemporaryEquityAbstract 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.	
2172		I	T	Monetary	usfr-fst	Tier 1 Capital Tier1Capital Amount of Tier 1 capital.	
2173		I	T	Decimal	usfr-fst	Tier 1 Capital to Average Assets Ratio Tier1CapitalAverageAssetsRatioActual Tier 1 capital as a percentage of average assets. Also called Tier 1 leverage ratio.	AICPA Industry Audit and Accounting Guide (AAG) BNS 17 14 (Standard)
2174		I	T	Decimal	usfr-fst	Tier 1 Capital to Risk-Weighted Assets Ratio Tier1CapitalRiskWeightedAssetsRatio Tier 1 capital as a percentage of risk-weighted assets.	



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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
2175	C	I	T	Monetary	usfr-fst	Time Deposits DepositsTimeDeposits The total of all time deposits	SEC SEC Industry Guide 3 I A <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3</a> 2004-08-01 (Standard)
2176	C	I	T	Monetary	usfr-fst	Time Deposits - Foreign DepositsTimeDepositsForeignTimeDeposits The total of all foreign time deposits	SEC Regulation S-X (SX) Rule 9 3 12 a <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard); SEC SEC Industry Guide 3 V A 5 <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3</a> 2004-08-01 (Standard)
2177	C	I	T	Monetary	usfr-fst	Time Deposits of \$100,000 or more DepositsCertificatesDeposits100000More Time deposit equal to or greater than \$100,000 per account.	SEC SEC Industry Guide 3 V D 1 <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3</a> 2004-08-01 (Standard)
2178	C	I	T	Monetary	usfr-fst	Time Deposits of less than \$100,000 DepositsCertificatesDepositsLessThan100000 Time deposit less than \$100,000 per account.	
2179		I		(String)	usfr-fst	<b>Time Deposits</b> DepositsTimeDepositsAbstract The total amount of funds provided by interest-paying time deposit accounts where customers can only withdraw after a fixed time period	
2180		D		(String)	usfr-pt	<b>Total Amortization Expense</b> TotalAmortizationExpenseAbstract	
2181		I	T	Monetary	usfr-fst	Total Capital TotalCapital Amount of total capital.	AICPA Industry Audit and Accounting Guide (AAG) BNS 17 14 (Standard)
2182		I	T	Decimal	usfr-fst	Total Capital to Risk-Weighted Assets Ratio TotalCapitalRiskWeightedAssetsRatio Total capital as a percentage of risk-weighted assets.	
2183		D		(String)	usfr-pt	<b>Total Depreciation Expense</b> TotalDepreciationExpenseAbstract	
2184	D	I	T	Monetary	usfr-fst	Total Loans at Fixed Rates of Interest LoansFixedRatesInterest The amount of total loans at fixed rates of interest.	AICPA Industry Audit and Accounting Guide (AAG) BNS 6 83 (Standard)
2185	D	I	T	Monetary	usfr-fst	Total Loans at Variable Rates of Interest LoansVariableRatesInterest The amount of total loans with variable rates of interest.	AICPA Industry Audit and Accounting Guide (AAG) BNS 6 83 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
2186		D	T	String	usfr-pt	Trademarks - Description IntangibleAssetsTrademarksDescription The gross amount of trademarks intangible assets	FASB Statement of Financial Accounting Standard (FAS) 142 <a href="http://www.fasb.org/pdf/fas142.pdf">http://www.fasb.org/pdf/fas142.pdf</a> 2004-08-01 (Standard)
2187	C	D	T	Monetary	usfr-fst	Trading Account Profit or Loss OtherIncomeTradingAccountProfitLoss Trading account profit or loss that exceed 1 percent of the aggregate of total interest income and other income.	OTS Federal Regulation (FR) 563c-Accounting Requirements 2 II <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 4 13 <a href="http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#see">http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#see</a> 2004-08-01 (Standard)
2188	C	I	T	Monetary	usfr-fst	Trading Liabilities TradingLiabilities Amount of liabilities from the reporting bank's trading activities. Include liabilities resulting from sales of assets that the reporting bank does not own and revaluation losses.	
2189		I		(String)	usfr-fst	<b>Trading Revenue</b> NonInterestIncomeTradingRevenuesAbstract The total non-interest income come from realized/unrealized gain (loss) of trading securities (securities that the reporting entity held with purpose to resell in the near future)	
2190	C	D	T	Monetary	usfr-fst	Trading Revenues NonInterestIncomeTradingRevenues Report the net gain or loss from trading cash instruments and derivative contracts (including commodity contracts) that has been recognized during the calendar year-to-date. Include as trading revenue: (1) Revaluation adjustments to the carrying value of cash instruments reported as "Trading assets," and "Trading liabilities," resulting from the periodic marking to market of such instruments. (2) Revaluation adjustments from the periodic marking to market of interest rate, foreign exchange, equity derivative, and commodity and other derivative contracts held for trading. (3) Incidental income and expense related to the purchase and sale of cash instruments reported as "Trading assets," and "Trading liabilities," and derivative contracts held for trading.	
2191	C	D	T	Monetary	usfr-fst	Trading Revenues - Foreign Exchange Trading Gains/(Losses) NonInterestIncomeTradingRevenuesForeignExchangeTradingGainsLosses Foreign Exchange Trading Gains and Losses	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
2192	D	I	T	Monetary	usfr-pt	Trading Securities MarketableSecuritiesCurrentTradingSecurities 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.	FASB Statement of Financial Accounting Standard (FAS) 115 12 <a href="http://www.fasb.org/pdf/fas115.pdf">http://www.fasb.org/pdf/fas115.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 133 <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard); AICPA Industry Audit and Accounting Guide (AAG) BNS 7 63 (b) (Standard); FASB Statement of Financial Accounting Standard (FAS) 115 <a href="http://www.fasb.org/pdf/fas115.pdf">http://www.fasb.org/pdf/fas115.pdf</a> 2004-08-01 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I 4 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 03 4 <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#cost</a> 2004-08-01 (Standard)
2193	D	I	T	Monetary	usfr-fst	Trading Securities - Cost MarketableSecuritiesTradingSecuritiesCost	SEC Regulation S-X (SX) Rule 7 3 1 b <a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#lance">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#lance</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
2194	D	I	T	Monetary	usfr-fst	Trading Securities - Encumbered TradingSecuritiesEncumbered The asset is pledged to another secured party s who has the right by to sell or repledge the collateral.	AICPA Industry Audit and Accounting Guide (AAG) BNS 7 63 (b) (Standard); FASB Statement of Financial Accounting Standard (FAS) 115 <a href="http://www.fasb.org/pdf/fas115.pdf">http://www.fasb.org/pdf/fas115.pdf</a> 2004-08-01 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I 4 <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 03 4 <a href="http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#cost</a> 2004-08-01 (Standard)
2195		I	T	Monetary	usfr-fst	Trading Securities - Encumbered - Amortized Cost MarketableSecuritiesTradingSecuritiesEncumberedCost The aggregate acquisition cost adjust for premium amortization (or discount accretion) for all trading securities (marketable debt/equity securities held with intention for resale in the near future) that are encumbered; i.e. parties other than the reporting entity also have valid claims against such securities	
2196	D	I	T	Monetary	usfr-fst	Trading Securities - Unencumbered TradingSecuritiesUnencumbered The trading security is free of any legal claims to it by parties other then the owners of the security.	AICPA Industry Audit and Accounting Guide (AAG) BNS 7 63 (b) (Standard); FASB Statement of Financial Accounting Standard (FAS) 115 <a href="http://www.fasb.org/pdf/fas115.pdf">http://www.fasb.org/pdf/fas115.pdf</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 9 03 4 <a href="http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#cost">http://www.sec.gov/divisions/corpfin/forms/reg-sx.htm#cost</a> 2004-08-01 (Standard)
2197		I	T	Monetary	usfr-fst	Trading Securities - Unencumbered - Amortized Cost MarketableSecuritiesTradingSecuritiesUnencumberedCost The aggregate acquisition cost adjust for premium amortization (or discount accretion) for all trading securities (marketable debt/equity securities held with intention for resale in the near future) that are not encumbered; i.e. parties other than the reporting entity do not have valid claims against such securities	
2198		I		(String)	usfr-pt	<b>Trading Securities</b> MarketableSecuritiesCurrentTradingSecuritiesAbstract The aggregate fair market value at the financial statement date for debt/equity securities held with intention for resale in the near future; they are classified as current investments on reporting entity's balance sheet	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
2199		D	T	String	usfr-fst	Transfers and Servicing of Financial Assets Policy TransfersServicingFinancialAssetsPolicy The accounting policy disclosure related to transfers and servicing of financial assets	
2200		I	T	Monetary	usfr-pt	Transfers of Financial Assets - Gain/(Loss) from Sale of Financial Assets in Securitizations TransfersFinancialAssetsGainLossSaleFinancialAssetsSecuritizations The gain or loss from sale of financial assets in securitizations, if the company has securitized financial assets during any period presented and accounts for that transfer as a sale.	FASB Statement of Financial Accounting Standard (FAS) 140 17 f <a href="http://www.fasb.org/pdf/fas140.pdf">http://www.fasb.org/pdf/fas140.pdf</a> 2004-08-01 (Standard)
2201		D	T	String	usfr-pt	Transfers of Financial Assets - Nature of Securitized Financial Assets TransfersFinancialAssetsNatureSecuritizedFinancialAssets The characteristics of securitizations (a description of the transferor's continuing involvement with the transferred assets, including, but not limited to, servicing, recourse, and restrictions on retained interests)	FASB Statement of Financial Accounting Standard (FAS) 140 17 f <a href="http://www.fasb.org/pdf/fas140.pdf">http://www.fasb.org/pdf/fas140.pdf</a> 2004-08-01 (Standard)
2202	C	I	T	Monetary	usfr-pt	Transfers of Financial Assets - Recourse Obligation at Present Value TransfersFinancialAssetsRecourseObligationPresentValue The present value of recourse obligation	FASB Statement of Financial Accounting Standard (FAS) 125 <a href="http://www.fasb.org/pdf/fas125.pdf">http://www.fasb.org/pdf/fas125.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 140 <a href="http://www.fasb.org/pdf/fas140.pdf">http://www.fasb.org/pdf/fas140.pdf</a> 2004-08-01 (Standard)
2203	C	I	T	Monetary	usfr-pt	Transfers of Financial Assets - Undiscounted Amount of Recourse Obligation TransfersFinancialAssetsUndiscountedAmountRecourseObligation The undiscounted amount of the recourse obligation if the transferor recognizes its liability on a present value basis	FASB Statement of Financial Accounting Standard (FAS) 125 <a href="http://www.fasb.org/pdf/fas125.pdf">http://www.fasb.org/pdf/fas125.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 140 <a href="http://www.fasb.org/pdf/fas140.pdf">http://www.fasb.org/pdf/fas140.pdf</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
2204		D	T	String	usfr-pt	<p>Transfers of Financial Assets Note</p> <p>TransfersFinancialAssetsNote</p> <p>Disclosures about the transfers and related assets and liabilities of financial assets.If a transferor recognizes a liability for a transfer on a present value bases, disclose the undiscounted amount of the recourse obligation and interest rate usedIf it is not practicable to estimate the fair value of certain assets obtained or liabilities incurred in transfers of financial assets, provide a description of those items and the reasons why it is not practicable to estimate their fair value. If the company has securitized financial assets and accounts for that transfer as a sale, for each major asset type (e.g., mortgage loans, credit card receivables, and automobile loans) disclose: (a) its accounting policies for initially measuring the retained interests, (b) the characteristics of securitizations and the gain or loss from sale of financial assets in securitizations, (c) the key assumptions used in measuring the fair value of retained interests at the time of securitization, and (d) cash flows between the securitization special purpose entity (SPE) and the transferor. If the company has retained interests in securitized financial assets, for each major asset type disclose: (a) its accounting policies for subsequently measuring those retained interests, (b) the key assumptions used in subsequently measuring the fair value of those interests, (c) a sensitivity analysis or stress test showing the hypothetical effect on the fair value of those interests, and (d) for the securitized assets and any other financial assets that it manages together with the retained interest, include the total principal amount standing, the portion that has been derecognized, the portion that continues to be recognized, delinquencies at the end of the period, and credit losses and net of recoveries.</p>	<p>FASB Statement of Financial Accounting Standard (FAS) 125</p> <p><a href="http://www.fasb.org/pdf/fas125.pdf">http://www.fasb.org/pdf/fas125.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 140</p> <p><a href="http://www.fasb.org/pdf/fas140.pdf">http://www.fasb.org/pdf/fas140.pdf</a> 2004-08-01 (Standard)</p>
2205	D	D	T	Monetary	usfr-pt	<p>Travel and Entertainment Expense</p> <p>TravelEntertainmentExpense</p> <p>Expenses incurred for travel and entertainment.</p>	
2206			T	Tuple	usfr-pt	<p><b>Treasury Stock [Sequence]</b></p> <p>TreasuryStock</p> <p>Shares of an entity that have been repurchased by an entity. This stock has no voting rights and receives no dividends.</p>	
2207		I	T	Shares	usfr-pt	<p>Treasury Stock - Shares</p> <p>TreasuryStockNumberShares</p> <p>Number of shares of an entity that have been repurchased by an entity. This stock has no voting rights and receives no dividends.</p>	<p>SEC Regulation S-X (SX) Rule 5 2 29</p> <p><a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal</a> 2004-08-01 (Standard); SEC Regulation S-X (SX) Rule 5 2 30</p> <p><a href="http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal">http://www.sec.gov/divisions/corpfin/forms/regsx.htm#bal</a> 2004-08-01 (Standard)</p>
2208		I	T	Shares	usfr-pt	<p>Treasury Stock - Shares - All Types and Classes</p> <p>TreasuryStockSharesAllTypesClasses</p> <p>The total share number for all treasury stock (common shares required) the reporting entity has at the financial statement date</p>	
2209		D		(String)	usfr-pt	<p><b>Treasury Stock - Value - Increase/(Decrease)</b></p> <p>TreasuryStockValueIncreaseDecreaseAbstract</p> <p>The net change in the aggregate value of treasury stocks (common shares repurchased by the reporting entity) during an accounting period resulted from treasury stock reacquisition, resale, and/or retirement</p>	
2210	D	D	T	Monetary	usfr-pt	<p>Treasury Stock Acquired</p> <p>TreasuryStockAcquired</p> <p>Value of shares of an entity that have been repurchased by an entity. This stock has no voting rights and receives no dividends. Note that treasury stock may be recorded at its total cost or separately as par (or stated) value and additional paid in capital.</p>	
2211		D	T	Shares	usfr-pt	<p>Treasury Stock Acquired - Shares</p> <p>TreasuryStockAcquiredNumberShares</p> <p>Number of shares of treasury stock acquired.</p>	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
2212	D	D	T	Monetary	usfr-pt	Treasury Stock Acquired - Value TreasuryStockAcquiredValue Total value of treasury stock acquired. This stock has no voting rights and receives no dividends. Note that treasury stock may be recorded at its total cost or separately as par (or stated) value and additional paid in capital.	
2213		I	T	String	usfr-pt	Treasury Stock Description TreasuryStockDescription Description of Treasury Stock	
2214		D	T	String	usfr-fst	Treasury Stock Disclosures StockholdersEquityTreasuryStock Disclosures Concerning the Company's Treasury Stock	
2215	C	D	T	Monetary	usfr-pt	Treasury Stock Reissued TreasuryStockReissued Value of treasury stock reissued to the market.	
2216	C	D	T	Monetary	usfr-pt	Treasury Stock Reissued - Additional Paid in Capital TreasuryStockReissuedAdditionalPaidCapital Value of treasury stock reissued recorded above par value.	
2217		D	T	Shares	usfr-pt	Treasury Stock Reissued - Shares TreasuryStockReissuedNumberShares Number of shares of treasury stock reissued.	
2218	C	D	T	Monetary	usfr-pt	Treasury Stock Reissued - Value TreasuryStockReissuedValue Value of treasury stock reissued. This stock has no voting rights and receives no dividends. Note that treasury stock may be recorded at its total cost or separately as par (or stated) value and additional paid in capital.	
2219	D	I	T	Monetary	usfr-pt	Treasury Stock Value TreasuryStockValue Value of shares of an entity that have been repurchased by an entity. This stock has no voting rights and receives no dividends. Note that treasury stock may be recorded at its total cost or separately as par (or stated) value and additional paid in capital.	
2220	D	I	T	Monetary	usfr-pt	Treasury Stock Value - All Types and Classes TreasuryStockValueTotal The aggregate value (may be par or acquisition costs depending on the accounting method used) for all treasury stocks (common shares repurchased) the reporting entity has at the financial statement date	
2221	D	I	T	Monetary	usfr-pt	Troubled Debt Restructuring - Creditors - Recorded Investment TroubledDebtRestructuringCreditorsRecordedInvestment The aggregate recorded investment in troubled debt for creditors.	FASB Emerging Issues Taskforce (EITF) Topic D-80 (Standard)
2222		I	T	Monetary	usfr-pt	Troubled Debt Restructuring - Creditors Write Down of Troubled Debt TroubledDebtRestructuringCreditorsWriteDownTroubledDebt The amount of write-down against the aggregate recorded investment in troubled debt for creditors.	FASB Emerging Issues Taskforce (EITF) Topic D-80 (Standard)
2223		D	T	Decimal	usfr-pt	Troubled Debt Restructuring - Debtor - Per Share Amount of Aggregate Gain on Restructuring of Payables TroubledDebtRestructuringDebtorPerShareAmountAggregateGainOnRestructuringPayables For debtor, the per share amount of aggregate gain on restructuring of payables.	FASB Current Text (CT) D22 121 (Standard); FASB Statement of Financial Accounting Standard (FAS) 15 25 <a href="http://www.fasb.org/pdf/fas15.pdf">http://www.fasb.org/pdf/fas15.pdf</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
2224	D	D	T	Monetary	usfr-pt	<p>Troubled Debt Restructurings - Income Tax Affect on Total Gain on Restructuring of Payable</p> <p>TroubledDebtRestruringsIncomeTaxAffectOnTotalGainOnRestructuringPayable</p> <p>The income tax affect on the gain recognized on the restructuring of payables for troubled debt restrcuturings</p>	<p>FASB Current Text (CT) D22 121 (Standard); FASB Statement of Financial Accounting Standard (FAS) 15 25</p> <p><a href="http://www.fasb.org/pdf/fas15.pdf">http://www.fasb.org/pdf/fas15.pdf</a> 2004-08-01 (Standard)</p>
2225	C	D	T	Monetary	usfr-pt	<p>Troubled Debt Restructurings - Total Gain on Restructuring of Payables</p> <p>TroubledDebtRestruringsTotalGainOnRestructuringPayables</p> <p>The aggregate gain on restructuring of payables</p>	<p>FASB Current Text (CT) D22 121 (Standard); FASB Statement of Financial Accounting Standard (FAS) 15 25</p> <p><a href="http://www.fasb.org/pdf/fas15.pdf">http://www.fasb.org/pdf/fas15.pdf</a> 2004-08-01 (Standard)</p>



ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
2226		D	T	String	usfr-pt	<p>Troubled Debt Restructurings Note</p> <p>TroubledDebtRestructuringsNote</p> <p>Disclosures for troubled debt restructuring. For debtors disclose: (a) a description of the principal changes in terms, the major features of settlement for each restructuring, (b) the aggregate gain on restructuring and the related income tax effect, (c) the per share amount of the total gain on restructuring, net of related income tax effect, and (d) the total gain or loss on transfers of assets recognized during the period. After a troubled debt restructuring has occurred disclose: (a) the extent and amount to which amounts contingently payable are included in the carrying amount of restructured payables, and (b) the conditions under which those amounts would become payable or would be forgiven when there is at least a reasonable possibility that a liability for contingent payments will be incurred. When a creditor that has a restructured loan that has been written down in a troubled debt and is no longer impaired, the creditor discloses the recorded investment and amount of the write-down. If a loan was restructured prior to December 15, 1994, disclosure includes the aggregate recorded investment, the gross interest income that would have been recorded based on original terms, and the amount of interest on those receivables that was included in net income). Creditors often disclose if any commitments to lend additional funds to debtors with troubled debt restructuring have been made.</p>	<p>FASB Current Text (CT) D22 121 (Standard); FASB Current Text (CT) D22 122 (Standard); FASB Current Text (CT) D22 137 (Standard); FASB Emerging Issues Taskforce (EITF) 94-3 (Standard); FASB Emerging Issues Taskforce (EITF) 96-22 (Standard); FASB Emerging Issues Taskforce (EITF) Topic D-80 (Standard); FASB Statement of Financial Accounting Standard (FAS) 15 <a href="http://www.fasb.org/pdf/fas15.pdf">http://www.fasb.org/pdf/fas15.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 146 <a href="http://www.fasb.org/pdf/fas146.pdf">http://www.fasb.org/pdf/fas146.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 15 114 <a href="http://www.fasb.org/pdf/fas15.pdf">http://www.fasb.org/pdf/fas15.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 15 118 <a href="http://www.fasb.org/pdf/fas15.pdf">http://www.fasb.org/pdf/fas15.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 15 25 <a href="http://www.fasb.org/pdf/fas15.pdf">http://www.fasb.org/pdf/fas15.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 15 26 <a href="http://www.fasb.org/pdf/fas15.pdf">http://www.fasb.org/pdf/fas15.pdf</a> 2004-08-01 (Standard)</p>
2227	C	I	T	Monetary	usfr-pt	<p>Trust Preferred Securities</p> <p>TrustPreferredSecurities</p> <p>The aggregate value of the debt securities issued by the reporting entity to the trust subsidiary created by itself; such securities also possess features of equity issues</p>	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
2228		D	T	String	usfr-fst	Trust Preferred Securities Note TrustPreferredSecuritiesNotesFinancialStatementsAbstract Description of corporations obligated mandatorily redeemable preferred securities of subsidiary trusts.	
2229		D	T	String	usfr-pt	Type and Amount of Exit Costs Paid and Charged Against Liability RestructuringChargesTypeAmountExitCostsPaidChargedAgainstLiability A description of the type of exit costs and amount paid and charged against the liability	FASB Emerging Issues Taskforce (EITF) 94-3 (Standard); SEC Staff Accounting Bulletins (SAB) Topic 5 P <a href="http://www.sec.gov/inte rps/account/sabcodet5.htm#5p">http://www.sec.gov/inte rps/account/sabcodet5.htm#5p</a> 2004-08-01 (Standard)
2230		I	T	String	usfr-pt	Type of Exit Costs Recognized as Liabilities RestructuringChargesTypeExitCostsRecognizedAsLiabilities A description of the type of exit costs recognized as liabilities	FASB Emerging Issues Taskforce (EITF) 94-3 (Standard); SEC Staff Accounting Bulletins (SAB) Topic 5 P <a href="http://www.sec.gov/inte rps/account/sabcodet5.htm#5p">http://www.sec.gov/inte rps/account/sabcodet5.htm#5p</a> 2004-08-01 (Standard)
2231	C	I	T	Monetary	usfr-fst	Unamortized Discounts on Purchased Loans UnamortizedDiscountsOnPurchasedLoans The amount of unamortized discounts on purchased loans.	FASB Statement of Financial Accounting Standard (FAS) 91 21 <a href="http://www.fasb.org/pdf/fas91.pdf">http://www.fasb.org/pdf/fas91.pdf</a> 2004-08-01 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Tit le12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Tit le12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
2232		I	T	String	usfr-pt	Unamortized Intangible Assets - Carrying Amount for Each Major Class IntangibleAssetsUnamortizedIntangibleAssetsCarryingAmountEachMajorClass The carrying amount by each major intangible asset class for intangible assets not subject to amortization.	FASB Statement of Financial Accounting Standard (FAS) 142 45 <a href="http://www.fasb.org/pdf/fas142.pdf">http://www.fasb.org/pdf/fas142.pdf</a> 2004-08-01 (Standard)
2233	D	I	T	Monetary	usfr-pt	Unamortized Intangible Assets - Total Carrying Amount IntangibleAssetsUnamortizedIntangibleAssetsCarryingAmount The total carrying amount for intangible assets not subject to amortization.	FASB Statement of Financial Accounting Standard (FAS) 142 45 <a href="http://www.fasb.org/pdf/fas142.pdf">http://www.fasb.org/pdf/fas142.pdf</a> 2004-08-01 (Standard)

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
2234	D	I	T	Monetary	usfr-fst	Unamortized Loan Commitment and Origination Fees UnamortizedLoanCommitmentOriginationFees The amount of unamortized loan commitment and loan origination fees.	FASB Statement of Financial Accounting Standard (FAS) 91 21 <a href="http://www.fasb.org/pdf/fas91.pdf">http://www.fasb.org/pdf/fas91.pdf</a> 2004-08-01 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 I <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/TITLE12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)
2235	D	I	T	Monetary	usfr-pt	Unbilled Receivables, Net - Current UnbilledReceivablesNetCurrentPortion Cost and earnings in excess of amounts billed. Usually related to long term contracts, net of uncollectible accounts	
2236	D	D	T	Monetary	usfr-fst	Underwriting Expenses - Other ExpensesUnderwritingExpensesOther Underwriting expenses that cannot be deferred and amortized	
2237		I		(String)	usfr-pt	<b>Unearned Compensation</b> DeferredUnearnedCompensationAbstract The cumulative amount for unearned compensation at the end of an accounting period; classified as reporting entity's liability	
2238		D	T	Monetary	usfr-fst	Unearned Income UnearnedIncomeNonCash Changes in unearned income are reported in the income statement and must be removed from net income in order to arrive at cash provided by (used in) operations.	
2239	C	I	T	Monetary	usfr-fst	Unearned Premiums UnearnedPremiums Premiums written are initially booked as unearned premiums and then are earned over the life of the policy	
2240		D	T	Monetary	usfr-pt	Unrealized (Gains)/Losses on Derivatives, Net UnrealizedGainsLossesOnDerivativesNetChangesBalances The change, in the net unrealized gains (losses) on derivatives recorded on the balance sheet, is needed to adjust net income in order to arrive at net cash flows provided by (used in) operations.	
2241		I		(String)	usfr-pt	<b>Unrealized Gain/(Loss) on Marketable Securities</b> UnrealizedGainLossOnMarketableSecuritiesNetTaxEffectAbstract The aggregate unrealized gain/loss resulted from holding marketable securities (trading, available-for-sale, held-to-maturity); whether to recognize such gain/loss and how/where to report them will depend on the type of marketable securities	
2242	C	I	T	Monetary	usfr-pt	Unrealized Gain/(Loss) on Marketable Securities, Net of Tax Effect UnrealizedGainLossOnMarketableSecuritiesNetTaxEffect 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.	
2243		D	T	Monetary	usfr-pt	Unrealized Gain/(Loss) on Securities UnrealizedGainLossSecurities Adjustment to eliminate the non-cash income (loss) included in Net Income for the change in the value of trading securities.	

ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
2244	C	I	T	Monetary	usfr-pt	Unrealized Gains/(Losses) on Available for Sale Securities, Net of Tax Effect UnrealizedGainsLossesOnAvailableSaleSecuritiesNetTaxEffect 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'.	
2245	C	I	T	Monetary	usfr-pt	Unrealized Gains/(Losses) on Trading Securities, Net of Tax Effect UnrealizedGainsLossesOnTradingSecurities 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).	FASB Statement of Financial Accounting Standard (FAS) 115 <a href="http://www.fasb.org/pdf/fas115.pdf">http://www.fasb.org/pdf/fas115.pdf</a> 2004-08-01 (Standard); FASB Statement of Financial Accounting Standard (FAS) 133 <a href="http://www.fasb.org/pdf/fas133.pdf">http://www.fasb.org/pdf/fas133.pdf</a> 2004-08-01 (Standard)
2246	C	I	T	Monetary	usfr-fst	Unrealized Loss on Derivative Transactions UnrealizedLossDerivativeTransactions The total amount of unrealized loss (due to difference between carrying value and fair market value) attributable to derivative (financial contracts that set value based on underlying securities, interest rates, commodities, etc.; always used for hedging purpose) transactions	
2247	C	I	T	Monetary	usfr-pt	Unsecured Debt - Current UnsecuredDebtCurrent Portion of uncollateralized debt obligation (debenture) due within one year/operating cycle.	
2248	C	I	T	Monetary	usfr-pt	Unsecured Debt - Long Term UnsecuredLongTerm Portion of uncollateralized debt obligation (debenture) due beyond one year/operating cycle .	
2249		D	T	String	usfr-pt	Unusual or Infrequent Items Note UnusualOrInfrequentItemsNote A description and financial effect of any event that is determined to be unusual or infrequent to the normal course of operations.	FASB Accounting Principles Board Opinion (APB) 30 26 (Standard); FASB Current Text (CT) I22 101 (Standard); FASB Emerging Issues Taskforce (EITF) 01-10 (Standard)
2250		D	T	String	usfr-pt	Use of Estimates Policy AccountingPoliciesUseEstimates Description of management's use of estimates in the financial statements.	AICPA Statement of Position (SOP) 94-6 11 (Standard)
2251	D	I	T	Monetary	usfr-fst	Value of Business Acquired (VOBA) ValueBusinessAcquired The value of business acquired represents the future profits embedded in book of business acquired by the company	
2252		D	T	Monetary	usfr-fst	Value of Business Acquired (VOBA) - Acquisitions ValueBusinessAcquiredVOBAAcquisitions The value of insurance business/portfolio acquired by the reporting entity, measure by the present value of the future profits might have been generated by the total insurance policies being paid on the acquired insurance business' book	
2253		D	T	Monetary	usfr-fst	Value of Business Acquired (VOBA) - Amortization AmortizationVOBA As the Embedded Value of the Acquired Business is Recognized, the Deferred Acquisition Cost is Amortized.	

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
2254		D	T	String	usfr-fst	Value of Business Acquired (VOBA) Note ValueBusinessAcquiredDisclosures Disclosures Concerning the Value of Business Acquired as Part of a Purchase of Another Company or Another Company's Block of Business	
2255		D	T	String	usfr-fst	Value of Business Acquired (VOBA) Policy AccountingPoliciesValueBusinessAcquired Description of the Accounting Policies Associated of the Value of Business Acquired	
2256		D	T	String	usfr-fst	Variable Interest Entities VariableInterestEntities Off Balance Sheet Vehicles Designed to Take Assets and Liabilities off Balance Sheet	
2257	D	I	T	Monetary	usfr-pt	Vehicles Vehicles Tangible assets used for transportation of goods or providing (internal and external) logistical services.	
2258	C	I	T	Monetary	usfr-pt	Warrants and Rights Outstanding WarrantsRightsOutstandingEquity Warrants and Rights Outstanding	
2259	C	I	T	Monetary	usfr-pt	Warrants and Rights Outstanding - Temporary Equity WarrantsRightsOutstanding Warrants and Rights Outstanding	
2260	C	I	T	Monetary	usfr-pt	Warranty and Related Accruals - Current WarrantyRelatedAccrualsCurrent Obligation (unpaid or estimated) for deficiencies of items quality or performance.	
2261		D	T	Monetary	usfr-pt	Weighted Average Exercise Price of Options Exercisable at End of Period StockOptionActivityExercisablePeriodEndAverageExercisePrice The required end-of-period disclosure about the weighted-average exercise price of currently exercisable stock options for each range of outstanding stock options classified based on exercise price	
2262		D	T	Monetary	usfr-pt	Weighted Average Fair Value of Options Granted During the Period StockOptionActivityGrantedCurrentPeriodAverageFairValue The required end-of-period disclosure about the weighted-average fair value of currently exercisable stock options for each range of outstanding stock options classified based on exercise price	
2263		D	T	Shares	usfr-pt	Weighted Average Shares Outstanding - Basic WeightedAverageNumberSharesOutstanding Weighted Average Number of Shares Outstanding	
2264		D	T	Shares	usfr-pt	Weighted Average Shares Outstanding - Diluted WeightedAverageNumberDilutedSharesOutstanding Weighted Average Number of Diluted Shares Outstanding	
2265		D	T	String	usfr-fst	Weighted Average Yield for Each Range of Maturities Note WeightedAverageYieldEachRangeMaturities The weighted-average yield for each range of maturities. If such yields are presented on a tax-equivalent basis, disclose the extent of recognition of exemption from taxation and the tax rate used. Also present that the average yields on investments held for sale are based on amortized cost	SEC SEC Industry Guide Guide 3 II B <a href="http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3">http://www.sec.gov/divisions/corpfin/forms/industry.htm#secguide3</a> 2004-08-01 (Standard)

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ID	Bal	Per	Nil	Type	NS	Label/Name/Documentation	Reference
2266		D	T	String	usfr-fst	<p>Withdrawal and Usage Restrictions of Cash and Amounts Due from Depository Institutions Note</p> <p>WithdrawalUsageRestrictionsCashAmountsDueDepositoryInstitutions</p> <p>Description of any withdrawal or usage restriction on cash and amounts due from depository institutions.</p>	<p>AICPA Industry Audit and Accounting Guide (AAG) BNS 4 06 (Standard); OTS Federal Regulation (FR) 563c-Accounting Requirements 102 A <a href="http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html">http://ecfr.gpoaccess.gov/e/ecfr/ecfrbrowse/Title12/12cfr563c_main_02.html</a> 2004-08-01 (Standard)</p>
2267		D	T	Monetary	usfr-pt	<p>Write-Off Acquired In-Process Research and Development</p> <p>WriteOffAcquiredProcessResearchDevelopment</p> <p>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.</p>	<p>FASB FASB Interpretation (FIN) 4 5 <a href="http://www.fasb.org/pdf/fin%204.pdf">http://www.fasb.org/pdf/fin%204.pdf</a> 2004-08-01 (Standard)</p>