



TAXONOMY IMPLEMENTATION GUIDE

Version 3.0
March 2017

Disposal Groups and Discontinued Operations (Taxonomy Version 2017[†])

FASB U.S. GAAP Financial Reporting Taxonomy (Taxonomy) **Implementation Guide Series**

[†] There are no changes from the 2016 version of this Implementation Guide.

Financial Accounting Standards Board

The Taxonomy Implementation Guide is not authoritative; rather, it is a document that communicates how the U.S. GAAP Financial Reporting Taxonomy (Taxonomy) is designed. It also provides other information to help a user of the Taxonomy understand how elements and relationships are structured.

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Taxonomy Implementation Guide on Modeling Disposal Groups and Discontinued Operations

Overview

The purpose of this Taxonomy Implementation Guide is to demonstrate the modeling of transactions related to disposal groups, including discontinued operations. The examples are not intended to encompass all of the potential modeling configurations or to dictate the appearance and structure of an entity's extension taxonomy. The examples are provided to help users of the Taxonomy understand how the modeling for disposal groups, including discontinued operations, is structured within the Taxonomy. The examples are based on the assumption that the entity meets the criteria for reporting disposal groups and discontinued operations under U.S. GAAP and/or Securities and Exchange Commission (SEC) authoritative literature. In addition, the reported line items within the examples are not all inclusive and represent only partial statements for illustration purposes.

While constituents may find the information in this guide useful, users looking for guidance to conform to SEC XBRL filing requirements should look to the SEC EDGAR Filer Manual and other information provided on the SEC website at xbrl.sec.gov.

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

This Taxonomy Implementation Guide includes the following six examples:

- Example 1—[Reconciliation of the Carrying Amounts of Major Classes of Assets and Liabilities for Discontinued Operations—Unclassified](#)
- Example 2—[Reconciliation of the Carrying Amounts of Major Classes of Assets and Liabilities for Discontinued Operations—Classified](#)
- Example 3—[Reconciliation of the Major Line Items Constituting Pretax Profit \(Loss\) of Discontinued Operations](#)
- Example 4—[Reporting Income \(Loss\) from Discontinued Operations in the Income Statement](#)
- Example 5—[Reconciliation of the Carrying Amounts of Major Classes of Assets and Liabilities for Multiple Disposal Groups including Discontinued Operations—Unclassified](#)
- Example 6—[Reporting the Disposal of a Subsegment of an Entity](#)

As demonstrated in the following examples, two dimensions (or axis elements) are used to convey the underlying information for each disposal group; one provides the name of the group “Disposal

Group Name [Axis]" (A2) and the other provides the category of the group "Disposal Group Classification [Axis]" (A1). Each dimension represents one attribute of a disposal group. Therefore, users will be able to identify the name of the disposal group and the type of disposal by the two different dimensions.

General Information

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

Coding	Standard Label	Element Name
A1	Disposal Group Classification [Axis]	DisposalGroupClassificationAxis
	Disposal Group Classification [Domain]	DisposalGroupClassificationDomain
M1	Discontinued Operations, Held-for-sale [Member]	DiscontinuedOperationsHeldforsaleMember
M2	Disposal Group, Held-for-sale, Not Discontinued Operations [Member]	DisposalGroupHeldforsaleNotDiscontinuedOperationsMember
M3	Discontinued Operations, Disposed of by Sale [Member]	DiscontinuedOperationsDisposedOfBySaleMember
M4	Disposal Group, Disposed of by Sale, Not Discontinued Operations [Member]	DisposalGroupDisposedOfBySaleNotDiscontinuedOperationsMember
A2	Disposal Group Name [Axis]	IncomeStatementBalanceSheetAndAdditionalDisclosuresByDisposalGroupsIncludingDiscontinuedOperationsAxis
	Disposal Group Name [Domain]	DisposalGroupsIncludingDiscontinuedOperationsNameDomain
ExM5	Beauty Care Product Line [Member]	BeautyCareProductLineMember
ExM6	Watch Product Line [Member]	WatchProductLineMember
ExM7	Handbag Product Line [Member]	HandbagProductLineMember
ExM8	ENR [Member]	EnrMember
A3	Segments [Axis]	StatementBusinessSegmentsAxis
	Segments [Domain]	SegmentDomain
ExM9	Electric Utility [Member]	ElectricUtilityMember
A4	Subsegments [Axis]	SubsegmentsAxis
	Subsegments [Domain]	SubsegmentsDomain
ExM8	ENR [Member]	EnrMember

- (2) Elements that have an instant period type and elements that have a duration period type are indicated as such in Figure x.2 of each example. Instant elements have a single date context (such as December 31, 20X1) while duration elements have a starting and ending date as their context (such as January 1, 20X1 to December 31, 20X1).
- (3) Instance documents (Figure x.3 in each example) do not include all information that may appear in an entity’s instance document. The instance documents are provided for illustrative purposes only.

- (4) For elements contained in the Taxonomy, the standard label is as it appears in the Taxonomy. For extension elements, the standard label corresponds to the element name. For information about structuring extension elements, refer to the *EDGAR Filer Manual*.
- (5) Values reported in XBRL are generally entered as positive, with the exception of certain concepts such as net income (loss) or gain (loss).

Common Information for Examples 1–4

Examples 1–4 are based on the following information:

Company ABC manufactures and sells consumer products. It has five major product lines. Each product line comprises operations and cash flows that can be clearly distinguished—operationally and for financial reporting purposes—from the rest of the Company. Therefore, each product line is a component of the Company.

The Company has experienced losses associated with certain brands in its beauty care product line for the last three consecutive years. In June 2016, the Company committed to a plan to sell the beauty care product line. The sale occurred on April 15, 2017. The Company has a calendar year-end for financial reporting purposes.

The disposal includes a major line of business and represents a strategic shift of the Company that is reported as a discontinued operation along with some peripheral assets and liabilities that are classified as held-for-sale but are not part of the discontinued operation.

Example 1—Reconciliation of the Carrying Amounts of Major Classes of Assets and Liabilities for Discontinued Operations—Unclassified

Example 1 illustrates the modeling of *Reconciliation of the Carrying Amounts of Major Classes of Assets and Liabilities for Discontinued Operations* when the Company reports on an unclassified basis.

<u>Reconciliation of the Carrying Amounts of Major Classes of Assets and Liabilities for Discontinued Operations—Unclassified</u>		As of December 31, 2016
Carrying amounts of major classes of assets included as part of discontinued operations		
Cash	L1, A1:M1, A2:ExM5	\$ 530
Trade receivables	L2, A1:M1, A2:ExM5	95
Inventories	L3, A1:M1, A2:ExM5	120
Property, plant, and equipment	L4, A1:M1, A2:ExM5	214
Other assets	L5, A1:M1, A2:ExM5	18
Total major classes of assets of the discontinued operation	L6, A1:M1, A2:ExM5	977
Assets included in the disposal group classified as held-for-sale that are not part of discontinued operation	L6, A1:M2, A2:ExM5	187
Total assets of the disposal group classified as held-for-sale in the statement of financial position	L6, A2:ExM5	\$ 1,164
Carrying amounts of major classes of liabilities included as part of discontinued operations		
Trade payables	L7, A1:M1, A2:ExM5	\$ 67
Borrowings	ExL8, A1:M1, A2:ExM5	483
Other liabilities	L9, A1:M1, A2:ExM5	72
Total liabilities of the discontinued operation	L10, A1:M1, A2:ExM5	622
Liabilities included in the disposal group classified as held-for-sale that are not part of discontinued operation	L10, A1:M2, A2:ExM5	84
Total liabilities of the disposal group classified as held-for-sale in the statement of financial position	L10, A2:ExM5	\$ 706

Figure 1.1

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

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
A1	Disposal Group Classification [Axis]		Duration	DisposalGroupClassificationAxis
	Disposal Group Classification [Domain]		Duration	DisposalGroupClassificationDomain
M1	Discontinued Operations, Held-for-sale [Member]		Duration	DiscontinuedOperationsHeldforsaleMember
M2	Disposal Group, Held-for-sale, Not Discontinued Operations [Member]		Duration	DisposalGroupHeldforsaleNotDiscontinuedOperationsMember
A2	Disposal Group Name [Axis]		Duration	IncomeStatementBalanceSheetAndAdditionalDisclosuresByDisposalGroupsIncludingDiscontinuedOperationsAxis
	Disposal Group Name [Domain]		Duration	DisposalGroupsIncludingDiscontinuedOperationsNameDomain
ExM5	Beauty Care Product Line [Member]		Duration	BeautyCareProductLineMember
L1	Disposal Group, Including Discontinued Operation, Cash and Cash Equivalents	Debit	Instant	DisposalGroupIncludingDiscontinuedOperationCashAndCashEquivalents
L2	Disposal Group, Including Discontinued Operation, Accounts, Notes and Loans Receivable, Net	Debit	Instant	DisposalGroupIncludingDiscontinuedOperationAccountsNotesAndLoansReceivableNet
L3	Disposal Group, Including Discontinued Operation, Inventory	Debit	Instant	DisposalGroupIncludingDiscontinuedOperationInventory1
L4	Disposal Group, Including Discontinued Operation, Property, Plant and Equipment	Debit	Instant	DisposalGroupIncludingDiscontinuedOperationPropertyPlantAndEquipment
L5	Disposal Group, Including Discontinued Operation, Other Assets	Debit	Instant	DisposalGroupIncludingDiscontinuedOperationOtherAssets
L6	Disposal Group, Including Discontinued Operation, Assets	Debit	Instant	AssetsOfDisposalGroupIncludingDiscontinuedOperation
L7	Disposal Group, Including Discontinued Operation, Accounts Payable	Credit	Instant	DisposalGroupIncludingDiscontinuedOperationAccountsPayable
ExL8	Disposal Group, Including Discontinued Operation, Borrowings	Credit	Instant	DisposalGroupIncludingDiscontinuedOperationBorrowings
L9	Disposal Group, Including Discontinued Operation, Other Liabilities	Credit	Instant	DisposalGroupIncludingDiscontinuedOperationOtherLiabilities
L10	Disposal Group, Including Discontinued Operation, Liabilities	Credit	Instant	LiabilitiesOfDisposalGroupIncludingDiscontinuedOperation

Figure 1.2

The instance document created using the modeling structure is provided here:

Standard Label		Preferred Label**			
Disposal Group Classification [Axis] A1		Discontinued Operations, Held-for-sale [Member] M1	Disposal Group, Held-for-sale, Not Discontinued Operations [Member] M2		Report-wide Value
Disposal Group Name [Axis] A2		Beauty Care Product Line [Member] ExM5			
L1	Disposal Group, Including Discontinued Operation, Cash and Cash Equivalents	Cash	530		
L2	Disposal Group, Including Discontinued Operation, Accounts, Notes and Loans Receivable, Net	Trade receivables	95		
L3	Disposal Group, Including Discontinued Operation, Inventory	Inventories	120		
L4	Disposal Group, Including Discontinued Operation, Property, Plant and Equipment	Property, plant, and equipment	214		
L5	Disposal Group, Including Discontinued Operation, Other Assets	Other assets	18		
L6	Disposal Group, Including Discontinued Operation, Assets	Assets of the disposal group held-for-sale	977	187	1164
L7	Disposal Group, Including Discontinued Operation, Accounts Payable	Trade payables	67		
ExL8	Disposal Group, Including Discontinued Operation, Borrowings	Borrowings	483		
L9	Disposal Group, Including Discontinued Operation, Other Liabilities	Other liabilities	72		
L10	Disposal Group, Including Discontinued Operation, Liabilities	Liabilities of the disposal group held-for-sale	622	84	706

Figure 1.3

Notes:

- Assets and liabilities are reported on an unclassified basis and, therefore, line item elements selected are unclassified assets and liabilities elements accordingly.
 - “Beauty Care Product Line [Member]” (ExM5) is created under “Disposal Group Name [Axis]” (A2) to provide the name of the disposal group. It is used in conjunction with each line item.
 - “Discontinued Operations, Held-for-sale [Member]” (M1) and “Disposal Group, Held-for-sale, Not Discontinued Operations [Member]” (M2) under “Disposal Group Classification [Axis]” (A1) are used to provide the category of the disposal. In this example, the disposal group includes a discontinued operation, which is captured by “Discontinued Operations, Held-for-sale [Member]” (M1), and other assets and liabilities within the disposal group that are not part of the discontinued operation, which is captured by “Disposal Group, Held-for-sale, Not Discontinued Operations [Member]” (M2).
 - The fact value \$1,164 for “Total assets of the disposal group classified as held-for-sale in the statement of financial position” (L6) and \$706 for “Total liabilities of the disposal group classified as held-for-sale in the statement of financial position” (L10) represent two different facts—the disposal related to the Beauty Care Product Line and the total of disposals reported in the Statement of Financial Position. Therefore, these values are tagged twice. It is tagged once with the member “Beauty Care Product Line [Member]” (ExM5) because it is the total value for the Beauty Care Product Line disposal and once with no [Member] elements applied to the fact as it represents the total disposals for the Company. In this example, the Company has one disposal group.
- ** Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.

Example 2—Reconciliation of the Carrying Amounts of Major Classes of Assets and Liabilities for Discontinued Operations—Classified

Example 2 illustrates the modeling of *Reconciliation of the Carrying Amounts of Major Classes of Assets and Liabilities for Discontinued Operations* when the Company reports on a classified basis.

<u>Reconciliation of the Carrying Amounts of Major Classes of Assets and Liabilities for Discontinued Operations—Classified</u>		As of December 31, 2016
Carrying amounts of major classes of assets included as part of discontinued operations		
Cash	L1, A1:M1, A2:ExM5	\$ 530
Trade receivables	L2, A1:M1, A2:ExM5	95
Inventories	L11, A1:M1, A2:ExM5	120
Property, plant, and equipment	L12, A1:M1, A2:ExM5	214
Other assets	L13, A1:M1, A2:ExM5	18
Total major classes of assets of the discontinued operation	L14, A1:M1, A2:ExM5	977
Assets included in the disposal group classified as held-for-sale that are not part of discontinued operation	L14, A1:M2, A2:ExM5	187
Total assets of the disposal group classified as held-for-sale in the statement of financial position	L14, A2:ExM5	\$ 1,164
Carrying amounts of major classes of liabilities included as part of discontinued operations		
Trade payables	L15, A1:M1, A2:ExM5	\$ 67
Borrowings	ExL16, A1:M1, A2:ExM5	483
Other liabilities	L17, A1:M1, A2:ExM5	72
Total liabilities of the discontinued operation	L18, A1:M1, A2:ExM5	622
Liabilities included in the disposal group classified as held-for-sale that are not part of discontinued operation	L18, A1:M2, A2:ExM5	84
Total liabilities of the disposal group classified as held-for-sale in the statement of financial position	L18, A2:ExM5	\$ 706

Figure 2.1

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

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
A1	Disposal Group Classification [Axis]		Duration	DisposalGroupClassificationAxis
	Disposal Group Classification [Domain]		Duration	DisposalGroupClassificationDomain
M1	Discontinued Operations, Held-for-sale [Member]		Duration	DiscontinuedOperationsHeldforsaleMember
M2	Disposal Group, Held-for-sale, Not Discontinued Operations [Member]		Duration	DisposalGroupHeldforsaleNotDiscontinuedOperationsMember
A2	Disposal Group Name [Axis]		Duration	IncomeStatementBalanceSheetAndAdditionalDisclosuresByDisposalGroupsIncludingDiscontinuedOperationsAxis
	Disposal Group Name [Domain]		Duration	DisposalGroupsIncludingDiscontinuedOperationsNameDomain
ExM5	Beauty Care Product Line [Member]		Duration	BeautyCareProductLineMember
L1	Disposal Group, Including Discontinued Operation, Cash and Cash Equivalents	Debit	Instant	DisposalGroupIncludingDiscontinuedOperationCashAndCashEquivalents
L2	Disposal Group, Including Discontinued Operation, Accounts, Notes and Loans Receivable, Net	Debit	Instant	DisposalGroupIncludingDiscontinuedOperationAccountsNotesAndLoansReceivableNet
L11	Disposal Group, Including Discontinued Operation, Inventory, Current	Debit	Instant	DisposalGroupIncludingDiscontinuedOperationInventoryCurrent
L12	Disposal Group, Including Discontinued Operation, Property, Plant and Equipment, Current	Debit	Instant	DisposalGroupIncludingDiscontinuedOperationPropertyPlantAndEquipmentCurrent
L13	Disposal Group, Including Discontinued Operation, Other Assets, Current	Debit	Instant	DisposalGroupIncludingDiscontinuedOperationOtherCurrentAssets
L14	Disposal Group, Including Discontinued Operation, Assets, Current	Debit	Instant	AssetsOfDisposalGroupIncludingDiscontinuedOperationCurrent
L15	Disposal Group, Including Discontinued Operation, Accounts Payable, Current	Credit	Instant	DisposalGroupIncludingDiscontinuedOperationAccountsPayableCurrent
ExL16	Disposal Group, Including Discontinued Operation, Borrowings, Current	Credit	Instant	DisposalGroupIncludingDiscontinuedOperationBorrowingsCurrent
L17	Disposal Group, Including Discontinued Operation, Other Liabilities, Current	Credit	Instant	DisposalGroupIncludingDiscontinuedOperationOtherCurrentLiabilities
L18	Disposal Group, Including Discontinued Operation, Liabilities, Current	Credit	Instant	LiabilitiesOfDisposalGroupIncludingDiscontinuedOperationCurrent

Figure 2.2

The instance document created using the modeling structure is provided here:

Standard Label		Preferred Label**			
Disposal Group Classification [Axis] A1		Discontinued Operations, Held-for-sale [Member] M1	Disposal Group, Held-for-sale, Not Discontinued Operations [Member] M2		Report-wide Value
Disposal Group Name [Axis] A2		Beauty Care Product Line [Member] ExM5			
L1	Disposal Group, Including Discontinued Operation, Cash and Cash Equivalents	Cash	530		
L2	Disposal Group, Including Discontinued Operation, Accounts, Notes and Loans Receivable, Net	Trade receivables	95		
L11	Disposal Group, Including Discontinued Operation, Inventory, Current	Inventories	120		
L12	Disposal Group, Including Discontinued Operation, Property, Plant and Equipment, Current	Property, plant, and equipment	214		
L13	Disposal Group, Including Discontinued Operation, Other Assets, Current	Other assets	18		
L14	Disposal Group, Including Discontinued Operation, Assets, Current	Assets of the disposal group held-for-sale	977	187	1164
L15	Disposal Group, Including Discontinued Operation, Accounts Payable, Current	Trade payables	67		
ExL16	Disposal Group, Including Discontinued Operation, Borrowings, Current	Borrowings	483		
L17	Disposal Group, Including Discontinued Operation, Other Liabilities, Current	Other liabilities	72		
L18	Disposal Group, Including Discontinued Operation, Liabilities, Current	Liabilities of the disposal group held-for-sale	622	84	706

Figure 2.3

Notes:

- The disposal group was classified as held-for-sale for 2016 reporting purposes and the assets and liabilities of the disposal group were classified as current as the sale was expected to be completed within one year and the Company reported on a classified basis.
 - Line item elements selected for each reporting asset and liability concept are current elements. For example, “Disposal Group, Including Discontinued Operation, Property, Plant and Equipment, Current” (L12) is used to tag the Property, plant, and equipment of the discontinued operation. The definition of the element includes the phrase “...expected to be disposed of within one year or the normal operating cycle, if longer.”
 - Separate elements have been created for current, noncurrent and unclassified (see Example 1) concepts.
 - The fact value \$1,164 for “Total assets of the disposal group classified as held-for-sale in the statement of financial position” (L14) and \$706 for “Total liabilities of the disposal group classified as held-for-sale in the statement of financial position” (L18) represent two different facts—the disposal related to the Beauty Care Product Line and the total of disposals reported in the Statement of Financial Position. Therefore, these values are tagged twice. It is tagged once with the member “Beauty Care Product Line [Member]” (ExM5) because it is the total value for the Beauty Care Product Line disposal and once with no [Member] elements applied to the fact as it represents the total disposals for the Company. In this example, the Company has one disposal group.
- ** Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.

Example 3—Reconciliation of the Major Line Items Constituting Pretax Profit (Loss) of Discontinued Operations

Example 3 illustrates the modeling of *Reconciliation of the Major Line Items Constituting Pretax Profit (Loss) of Discontinued Operations*.

Reconciliation of the Major Line Items Constituting Pretax Profit (Loss) of Discontinued Operations					
For the year ended December 31					
2017			2016		
Major line items constituting pretax profit (loss) of discontinued operations	A1:M3, A2:ExM5		A1:M1, A2:ExM5		
Revenue	L19	\$ 1,650	L19	\$ 2,540	
Cost of sales	L20	(1,470)	L20	(1,988)	
Depreciation and amortization	L21	(254)	L21	(267)	
General and administrative expenses	L22	(46)	L22	(153)	
Interest expense	L23	(68)	L23	(74)	
Other income (expense)	ExL24	(30)	ExL24	(35)	
Pretax profit (loss) of discontinued operations	L25	(218)	L25	23	
Pretax gain (loss) on the disposal of the discontinued operation	L26	(27)	L26	—	
Total pretax income (loss) on the disposal of the discontinued operation	L27	\$ (245)	L27	\$ 23	

Figure 3.1

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

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
A1	Disposal Group Classification [Axis]		Duration	DisposalGroupClassificationAxis
	Disposal Group Classification [Domain]		Duration	DisposalGroupClassificationDomain
M1	Discontinued Operations, Held-for-sale [Member]		Duration	DiscontinuedOperationsHeldforsaleMember
M3	Discontinued Operations, Disposed of by Sale [Member]		Duration	DiscontinuedOperationsDisposedOfBySaleMember
A2	Disposal Group Name [Axis]		Duration	IncomeStatementBalanceSheetAndAdditionalDisclosuresByDisposalGroupsIncludingDiscontinuedOperationsAxis
	Disposal Group Name [Domain]		Duration	DisposalGroupsIncludingDiscontinuedOperationsNameDomain
ExM5	Beauty Care Product Line [Member]		Duration	BeautyCareProductLineMember
L19	Disposal Group, Including Discontinued Operation, Revenue	Credit	Duration	DisposalGroupIncludingDiscontinuedOperationRevenue
L20	Disposal Group, Including Discontinued Operation, Costs of Goods Sold	Debit	Duration	DisposalGroupIncludingDiscontinuedOperationCostsOfGoodsSold
L21	Disposal Group, Including Discontinued Operation, Depreciation and Amortization	Debit	Duration	DisposalGroupIncludingDiscontinuedOperationDepreciationAndAmortization
L22	Disposal Group, Including Discontinued Operation, General and Administrative Expense	Debit	Duration	DisposalGroupIncludingDiscontinuedOperationGeneralAndAdministrativeExpense
L23	Disposal Group, Including Discontinued Operation, Interest Expense	Debit	Duration	DisposalGroupIncludingDiscontinuedOperationInterestExpense
ExL24	Disposal Group, Including Discontinued Operation, Other Income (Expense)	Credit	Duration	DisposalGroupIncludingDiscontinuedOperationOtherIncomeExpense
L25	Discontinued Operation, Income (Loss) from Discontinued Operation During Phase-out Period, before Income Tax	Credit	Duration	DiscontinuedOperationIncomeLossFromDiscontinuedOperationDuringPhaseOutPeriodBeforeIncomeTax
L26	Discontinued Operation, Gain (Loss) from Disposal of Discontinued Operation, before Income Tax	Credit	Duration	DiscontinuedOperationGainLossFromDisposalOfDiscontinuedOperationBeforeIncomeTax
L27	Discontinued Operation, Income (Loss) from Discontinued Operation, before Income Tax	Credit	Duration	DiscontinuedOperationIncomeLossFromDiscontinuedOperationBeforeIncomeTax

Figure 3.2

The instance document created using the modeling structure is provided here:

Standard Label		Preferred Label**	2017-01-01 to 2017-12-31			2016-01-01 to 2016-12-31		
Disposal Group Classification [Axis] A1			Discontinued Operations, Disposed of by Sale [Member] M3		Report-wide Value	Discontinued Operations, Held-for-sale [Member] M1		Report-wide Value
Disposal Group Name [Axis] A2			Beauty Care Product Line [Member] ExM5			Beauty Care Product Line [Member] ExM5		
L19	Disposal Group, Including Discontinued Operation, Revenue	Revenue	1650			2540		
L20	Disposal Group, Including Discontinued Operation, Costs of Goods Sold	Cost of sales	1470			1,988		
L21	Disposal Group, Including Discontinued Operation, Depreciation and Amortization	Depreciation and amortization	254			267		
L22	Disposal Group, Including Discontinued Operation, General and Administrative Expense	General and administrative expenses	46			153		
L23	Disposal Group, Including Discontinued Operation, Interest Expense	Interest expense	68			74		
ExL24	Disposal Group, Including Discontinued Operation, Other Income (Expense)	Other income (expense)	-30			-35		
L25	Discontinued Operation, Income (Loss) from Discontinued Operation During Phase-out Period, before Income Tax	Pretax profit (loss) of discontinued operations	-218			23		
L26	Discontinued Operation, Gain (Loss) from Disposal of Discontinued Operation, before Income Tax	Pretax gain (loss) on the disposal of the discontinued operation		-27	-27		0	0
L27	Discontinued Operation, Income (Loss) from Discontinued Operation, before Income Tax	Total pretax income (loss) on the disposal of the discontinued operation		-245	-245		23	23

Figure 3.3

Notes:

- “Discontinued Operation, Income (Loss) from Discontinued Operation During Phase-out Period, before Income Tax” (L25) is dimensionally qualified by two axis elements —“Disposal Group Classification [Axis]” (A1) and “Disposal Group Name [Axis]” (A2). “Discontinued Operations, Held-for-sale [Member]” (M1) and “Discontinued Operations, Disposed of by Sale [Member]” (M3) under “Disposal Group Classification [Axis]” (A1) provide further information about the discontinued operation.
 - Line item elements for major classes of revenues and expenses are dimensionally qualified by two dimensions. For example, “Disposal Group, Including Discontinued Operation, Depreciation and Amortization” (L21) is dimensionally qualified by “Beauty Care Product Line [Member]” (ExM5) under “Disposal Group Name [Axis]” (A2) and “Discontinued Operations, Held-for-sale [Member]” (M1) and “Discontinued Operations, Disposed of by Sale [Member]” (M3) under “Disposal Group Classification [Axis]” (A1) because the line item element definition encompasses disposals by sale, not only discontinued operations. The “Disposal Group Classification [Axis]” (A1) indicates that the information is related to a discontinued operation.
 - The fact values for “Discontinued Operation, Gain (Loss) from Disposal of Discontinued Operation, before Income Tax” (L26) and “Discontinued Operation, Income (Loss) from Discontinued Operation, before Income Tax” (L27) represent two different facts—the disposal related to the Beauty Care Product Line and the total of discontinued operations reported in the Statement of Income. Therefore, these values are tagged twice. They are tagged once with the member “Beauty Care Product Line [Member]” (ExM5) because it is the total value for the Beauty Care Product Line disposal and once with no [Member] elements applied to the fact as it represents the total disposals for the Company. In this example, the Company has one disposal group.
- ** Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.

Example 4—Reporting Income (Loss) from Discontinued Operations in the Income Statement

Example 4 illustrates the modeling of *Reporting Income (Loss) from Discontinued Operations in the Income Statement*.

		For the year ended December 31, 2017
Income from continuing operations before income taxes	L28	\$ 1,750
Income tax expense	L29	(348)
Income from continuing operations	L30	1,402
Discontinued operations (Note X)		
Loss from operations of discontinued component (including loss on disposal of \$27 ⁽¹⁾)	L27	(245)
Income tax benefit	L31	67
Loss on discontinued operations	L32	(178)
Net income	L33	\$ 1,224

Figure 4.1

Legend*:

(1) **L26**

* This legend is provided to illustrate the elements associated with values. This information is not part of disclosure.

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

Standard Label	Balance Type	Period Type	Element Name
L26 Discontinued Operation, Gain (Loss) from Disposal of Discontinued Operation, before Income Tax	Credit	Duration	DiscontinuedOperationGainLossFromDisposalOfDiscontinuedOperationBeforeIncomeTax
L27 Discontinued Operation, Income (Loss) from Discontinued Operation, before Income Tax	Credit	Duration	DiscontinuedOperationIncomeLossFromDiscontinuedOperationBeforeIncomeTax
L28 Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest	Credit	Duration	IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest
L29 Income Tax Expense (Benefit)	Debit	Duration	IncomeTaxExpenseBenefit
L30 Income (Loss) from Continuing Operations, Net of Tax, Attributable to Parent	Credit	Duration	IncomeLossFromContinuingOperations
L31 Discontinued Operation, Tax Effect of Discontinued Operation	Debit	Duration	DiscontinuedOperationTaxEffectOfDiscontinuedOperation
L32 Income (Loss) from Discontinued Operations, Net of Tax, Attributable to Parent	Credit	Duration	IncomeLossFromDiscontinuedOperationsNetOfTaxAttributableToReportingEntity
L33 Net Income (Loss) Available to Common Stockholders, Basic	Credit	Duration	NetIncomeLossAvailableToCommonStockholdersBasic

Figure 4.2

The instance document created using the modeling structure is provided here:

Standard Label	Preferred Label**	Report-wide Value
L28 Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest	Income from continuing operations before income taxes	1750
L29 Income Tax Expense (Benefit)	Income tax expense	348
L30 Income (Loss) from Continuing Operations, Net of Tax, Attributable to Parent	Income from continuing operations	1402
L27 Discontinued Operation, Income (Loss) from Discontinued Operation, before Income Tax	Loss from operations of discontinued component (including loss on disposal of \$27)	-245
L26 Discontinued Operation, Gain (Loss) from Disposal of Discontinued Operation, before Income Tax	(including loss on disposal of \$27)	-27
L31 Discontinued Operation, Tax Effect of Discontinued Operation	Income tax benefit	-67
L32 Income (Loss) from Discontinued Operations, Net of Tax, Attributable to Parent	Loss on discontinued operations	-178
L33 Net Income (Loss) Available to Common Stockholders, Basic	Net income	1224

Figure 4.3

Notes:

- “Discontinued Operation, Gain (Loss) from Disposal of Discontinued Operation, before Income Tax” (L26) is used to tag the \$27 reported in the parenthesis and would be provided separately from the Statement of Income as parenthetical information.
 - The reported amounts on the Statement of Income are report-wide value, hence no dimensional qualifiers, and may include more than one disposal group.
- ** Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.

Example 5—Reconciliation of the Carrying Amounts of Major Classes of Assets and Liabilities for Multiple Disposal Groups including Discontinued Operations—Unclassified

Example 5 is based on the following information:

Company ABC manufactures and sells consumer products. It has five major product lines. Each product line comprises operations and cash flows that can be clearly distinguished—operationally and for financial reporting purposes—from the rest of the Company. Therefore, each product line is a component of the Company.

The Company has experienced losses associated with certain brands in its beauty care product line for the last three consecutive years. In June 2016 the Company committed to a plan to sell the beauty care product line. The sale occurred on April 15, 2017.

In addition, the Company committed to a plan to sell its watch and handbag lines in June 2016. Both lines have low profit margins compared with other lines. The sale occurred on May 8th, 2017. The Company has a calendar year end for financial reporting purpose.

The disposal of the beauty care line includes a major line of business and represents a strategic shift of the Company that is reported as a discontinued operation along with some peripheral assets and liabilities that are not part of the discontinued operation. The disposals of the watch and handbag lines are not considered discontinued operations.

Example 5 illustrates the modeling of *Reconciliation of the Carrying Amounts of Major Classes of Assets and Liabilities for Multiple Disposal Groups including Discontinued Operations* when the Company reports on an unclassified basis.

						As of December 31, 2016					
						Discontinued Operations	Held-for-sale			Total	
						Beauty Care	Beauty Care	Watch	Handbag		
						A1:M1	A1:M2	A1:M2	A1:M2		
						A2:ExM5	A2:ExM5	A2:ExM6	A2:ExM7		
Cash	L1	\$	530	\$	34	\$	94	\$	82	\$	740
Trade receivables	L2		95		21		63		77		256
Inventories	L3		120		75		115		129		439
Property, plant, and equipment	L4		214		53		169		48		484
Other assets	L5		18		4		44		33		99
Total assets of the disposal group classified as held-for-sale in the statement of financial position	L6	\$	977	\$	187	\$	485	\$	369	\$	2,018
Trade payables	L7		67		26		157		48		298
Borrowings	ExL8		741		35		324		216		1,316
Other liabilities	L9		72		23		39		14		148
Total liabilities of the disposal group classified as held-for-sale in the statement of financial position	L10	\$	880	\$	84	\$	520	\$	278	\$	1,762

Figure 5.1

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

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
A1	Disposal Group Classification [Axis]		Duration	DisposalGroupClassificationAxis
	Disposal Group Classification [Domain]		Duration	DisposalGroupClassificationDomain
M1	Discontinued Operations, Held-for-sale [Member]		Duration	DiscontinuedOperationsHeldforsaleMember
M2	Disposal Group, Held-for-sale, Not Discontinued Operations [Member]		Duration	DisposalGroupHeldforsaleNotDiscontinuedOperationsMember
A2	Disposal Group Name [Axis]		Duration	IncomeStatementBalanceSheetAndAdditionalDisclosuresByDisposalGroupsIncludingDiscontinuedOperationsAxis
	Disposal Group Name [Domain]		Duration	DisposalGroupsIncludingDiscontinuedOperationsNameDomain
ExM5	Beauty Care Product Line [Member]		Duration	BeautyCareProductLineMember
ExM6	Watch Product Line [Member]		Duration	WatchProductLineMember
ExM7	Handbag Product Line [Member]		Duration	HandbagProductLineMember
L1	Disposal Group, Including Discontinued Operation, Cash and Cash Equivalents	Debit	Instant	DisposalGroupIncludingDiscontinuedOperationCashAndCashEquivalents
L2	Disposal Group, Including Discontinued Operation, Accounts, Notes and Loans Receivable, Net	Debit	Instant	DisposalGroupIncludingDiscontinuedOperationAccountsNotesAndLoansReceivableNet
L3	Disposal Group, Including Discontinued Operation, Inventory	Debit	Instant	DisposalGroupIncludingDiscontinuedOperationInventory1
L4	Disposal Group, Including Discontinued Operation, Property, Plant and Equipment	Debit	Instant	DisposalGroupIncludingDiscontinuedOperationPropertyPlantAndEquipment
L5	Disposal Group, Including Discontinued Operation, Other Assets	Debit	Instant	DisposalGroupIncludingDiscontinuedOperationOtherAssets
L6	Disposal Group, Including Discontinued Operation, Assets	Debit	Instant	AssetsOfDisposalGroupIncludingDiscontinuedOperation
L7	Disposal Group, Including Discontinued Operation, Accounts Payable	Credit	Instant	DisposalGroupIncludingDiscontinuedOperationAccountsPayable
ExL8	Disposal Group, Including Discontinued Operation, Borrowings	Credit	Instant	DisposalGroupIncludingDiscontinuedOperationBorrowings
L9	Disposal Group, Including Discontinued Operation, Other Liabilities	Credit	Instant	DisposalGroupIncludingDiscontinuedOperationOtherLiabilities
L10	Disposal Group, Including Discontinued Operation, Liabilities	Credit	Instant	LiabilitiesOfDisposalGroupIncludingDiscontinuedOperation

Figure 5.2

The instance document created using the modeling structure is provided here:

Standard Label		Preferred Label**					
Disposal Group Classification [Axis] A1		Discontinued Operations, Held-for-sale [Member] M1		Disposal Group, Held-for-sale, Not Discontinued Operations [Member] M2		Report-wide Value	
Disposal Group Name [Axis] A2		Beauty Care Product Line [Member] ExM5		Watch Product Line [Member] ExM6	Handbag Product Line [Member] ExM7		
L1	Disposal Group, Including Discontinued Operation, Cash and Cash Equivalents	Cash	530	34	94	82	740
L2	Disposal Group, Including Discontinued Operation, Accounts, Notes and Loans Receivable, Net	Trade receivables	95	21	63	77	256
L3	Disposal Group, Including Discontinued Operation, Inventory	Inventories	120	75	115	129	439
L4	Disposal Group, Including Discontinued Operation, Property, Plant and Equipment	Property, plant, and equipment	214	53	169	48	484
L5	Disposal Group, Including Discontinued Operation, Other Assets	Other assets	18	4	44	33	99
L6	Disposal Group, Including Discontinued Operation, Assets	Total assets of the disposal group classified as held-for-sale in the statement of financial position	977	187	485	369	2018
L7	Disposal Group, Including Discontinued Operation, Accounts Payable	Trade payables	67	26	157	48	298
ExL8	Disposal Group, Including Discontinued Operation, Borrowings	Borrowings	741	35	324	216	1316
L9	Disposal Group, Including Discontinued Operation, Other Liabilities	Other liabilities	72	23	39	14	148
L10	Disposal Group, Including Discontinued Operation, Liabilities	Total liabilities of the disposal group classified as held-for-sale in the statement of financial position	880	84	520	278	1762

Figure 5.3

Notes:

- This example demonstrates the modeling structure when the reporting entity has multiple disposals groups under different classifications. In total, there are three disposal groups, which are “Beauty Care Product Line”, “Watch Product Line” and “Handbag Product Line”. “Beauty Care Product Line” includes a discontinued operation along with assets and liabilities that are not part of the discontinued operation.
 - In Example 1, the assets/liabilities that are not part of the discontinued operation are reported as a separate line item in the footnote disclosure because the peripheral assets/liabilities are not considered major in that example. In this example, the peripheral assets and liabilities of the “Beauty Care Product Line” are considered major and are disaggregated by the class of asset and liability, presented in the “Beauty Care Product Line” (Held-for-sale) column.
 - Assets and liabilities are reported on an unclassified basis and, therefore, line item elements selected are unclassified assets and liabilities elements accordingly.
 - Fact values reported under each column except “Total” are dimensionally qualified by two dimensions. “Disposal Group Name [Axis]” (A2) represents the name of the disposal group and “Disposal Group Classification [Axis]” (A1) represents the category of each disposal group.
 - The fact value \$2,018 for “Total assets of the disposal group classified as held-for-sale in the statement of financial position” (L6) and \$1,762 for “Total liabilities of the disposal group classified as held-for-sale in the statement of financial position” (L10) are the amounts reported in the Statement of Financial Position.
- ** Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.

Example 6—Reporting the Disposal of a Subsegment of an Entity

Example 6 illustrates the modeling for *Reporting the Disposal of a Subsegment of an Entity* with different disposal group classifications and different date contexts.

Example 6 is based on the following disclosure and the assumption that only one disposal is reported:

Electric Utility Segment—Sale of ENR

Our Electric Utility segment consisted of ENR and PWR. On April 10, 2018, we sold all of the stock of ENR to XN Partners for \$336.7⁽¹⁾ million. In the second quarter of 2018, we recorded a pre-tax gain of \$85.4⁽²⁾ million (\$51.2⁽³⁾ million after-tax) related to the sale of ENR. Following the sale, we are providing certain administrative and operational services to ENR during a transition period.

The sale of ENR does not represent a strategic shift that will have a major effect on our operations or financial results. Therefore, ENR did not meet the requirements to qualify as discontinued operations and ENR’s results of operations through the sale date remain in continuing operations.

The following table shows the carrying values of the major classes of assets and liabilities related to ENR:

(in millions)	As of the Closing Date on April 10, 2018		Held-for-sale at December 31, 2017	
	A1:M2, A2:ExM8 A3:ExM9, A4:ExM8		A1:M2, A2:ExM8 A3:ExM9, A4:ExM8	
Accounts receivable	L2	\$ 24.3	L2	\$ 26.5
Property, plant and equipment	L12	194.4	L12	193.8
Other assets	L13	72.8	L13	51.6
Total assets	L14	291.5	L14	271.9
Accounts payable	L15	12.7	L15	16.7
Other liabilities	L17	28.6	L17	32.4
Total liabilities	L18	\$ 41.3	L18	\$ 49.1

Figure 6.1

Legend*:

(1) L34, A1:M4, A2:ExM8, A3:ExM9, A4:ExM8

(2) L35, A1:M4, A2:ExM8, A3:ExM9, A4:ExM8

(3) ExL36, A1:M4, A2:ExM8, A3:ExM9, A4:ExM8

* This legend is provided to illustrate the elements associated with values. This information is not part of disclosure.

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

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
A1	Disposal Group Classification [Axis]		Duration	DisposalGroupClassificationAxis
	Disposal Group Classification [Domain]		Duration	DisposalGroupClassificationDomain
M2	Disposal Group, Held-for-sale, Not Discontinued Operations [Member]		Duration	DisposalGroupHeldforsaleNotDiscontinuedOperationsMember
M4	Disposal Group, Disposed of by Sale, Not Discontinued Operations [Member]		Duration	DisposalGroupDisposedOfBySaleNotDiscontinuedOperationsMember
A2	Disposal Group Name [Axis]		Duration	IncomeStatementBalanceSheetAndAdditionalDisclosuresByDisposalGroupsIncludingDiscontinuedOperationsAxis
	Disposal Group Name [Domain]		Duration	DisposalGroupsIncludingDiscontinuedOperationsNameDomain
ExM8	ENR [Member]		Duration	EnrMember
A3	Segments [Axis]		Duration	StatementBusinessSegmentsAxis
	Segments [Domain]		Duration	SegmentDomain
ExM9	Electric Utility [Member]		Duration	ElectricUtilityMember
A4	Subsegments [Axis]		Duration	SubsegmentsAxis
	Subsegments [Domain]		Duration	SubsegmentsDomain
ExM8	ENR [Member]		Duration	EnrMember
L2	Disposal Group, Including Discontinued Operation, Accounts, Notes and Loans Receivable, Net	Debit	Instant	DisposalGroupIncludingDiscontinuedOperationAccountsNotesAndLoansReceivableNet
L12	Disposal Group, Including Discontinued Operation, Property, Plant and Equipment, Current	Debit	Instant	DisposalGroupIncludingDiscontinuedOperationPropertyPlantAndEquipmentCurrent
L13	Disposal Group, Including Discontinued Operation, Other Assets, Current	Debit	Instant	DisposalGroupIncludingDiscontinuedOperationOtherCurrentAssets
L14	Disposal Group, Including Discontinued Operation, Assets, Current	Debit	Instant	AssetsOfDisposalGroupIncludingDiscontinuedOperationCurrent
L15	Disposal Group, Including Discontinued Operation, Accounts Payable, Current	Credit	Instant	DisposalGroupIncludingDiscontinuedOperationAccountsPayableCurrent
L17	Disposal Group, Including Discontinued Operation, Other Liabilities, Current	Credit	Instant	DisposalGroupIncludingDiscontinuedOperationOtherCurrentLiabilities
L18	Disposal Group, Including Discontinued Operation, Liabilities, Current	Credit	Instant	LiabilitiesOfDisposalGroupIncludingDiscontinuedOperationCurrent
L34	Proceeds from Divestiture of Businesses	Debit	Duration	ProceedsFromDivestitureOfBusinesses
L35	Disposal Group, Not Discontinued Operation, Gain (Loss) on Disposal	Credit	Duration	DisposalGroupNotDiscontinuedOperationGainLossOnDisposal
ExL36	Disposal Group, Not Discontinued Operation, Gain (Loss) on Disposal, After Tax	Credit	Duration	DisposalGroupNotDiscontinuedOperationGainLossOnDisposalAfterTax

Figure 6.2

The instance documents created using the modeling structure are provided here:

	Standard Label	Preferred Label**	April 1, 2018 to June 30, 2018	
Date Context				
	Disposal Group Classification [Axis] A1		Disposal Group, Disposed of by Sale, Not Discontinued Operations [Member] M4	Report-wide Value
	Disposal Group Name [Axis] A2		ENR [Member] ExM8	
	Segments [Axis] A3		Electric Utility [Member] ExM9	
	Subsegments [Axis] A4		ENR [Member] ExM8	
L34	Proceeds from Divestiture of Businesses	Proceeds from sale of ENR	336700000	336700000
L35	Disposal Group, Not Discontinued Operation, Gain (Loss) on Disposal	Pre-tax gain on sale of ENR	85400000	85400000
ExL36	Disposal Group, Not Discontinued Operation, Gain (Loss) on Disposal, After Tax	After-tax gain on sale of ENR	51200000	

Figure 6.3a

	Standard Label	Preferred Label**	
Date Context			April 10, 2018
	Disposal Group Classification [Axis] A1		Disposal Group, Held-for-sale, Not Discontinued Operations [Member] M2
	Disposal Group Name [Axis] A2		ENR [Member] ExM8
	Segments [Axis] A3		Electric Utility [Member] ExM9
	Subsegments [Axis] A4		ENR [Member] ExM8
L2	Disposal Group, Including Discontinued Operation, Accounts, Notes and Loans Receivable, Net	Accounts receivable	24300000
L12	Disposal Group, Including Discontinued Operation, Property, Plant and Equipment, Current	Property, plant and equipment	194400000
L13	Disposal Group, Including Discontinued Operation, Other Assets, Current	Other assets	72800000
L14	Disposal Group, Including Discontinued Operation, Assets, Current	Total assets	291500000
L15	Disposal Group, Including Discontinued Operation, Accounts Payable, Current	Accounts payable	12700000
L17	Disposal Group, Including Discontinued Operation, Other Liabilities, Current	Other liabilities	28600000
L18	Disposal Group, Including Discontinued Operation, Liabilities, Current	Total liabilities	41300000

Figure 6.3b

Date Context	Standard Label	Preferred Label**	December 31, 2017	
				Disposal Group, Held-for-sale, Not Discontinued Operations [Member]
	Disposal Group Classification [Axis] A1		M2	
	Disposal Group Name [Axis] A2		ENR [Member] ExM8	
	Segments [Axis] A3		Electric Utility [Member] ExM9	
	Subsegments [Axis] A4		ENR [Member] ExM8	
L2	Disposal Group, Including Discontinued Operation, Accounts, Notes and Loans Receivable, Net	Accounts receivable	26500000	
L12	Disposal Group, Including Discontinued Operation, Property, Plant and Equipment, Current	Property, plant and equipment	193800000	
L13	Disposal Group, Including Discontinued Operation, Other Assets, Current	Other assets	51600000	
L14	Disposal Group, Including Discontinued Operation, Assets, Current	Total assets	271900000	271900000
L15	Disposal Group, Including Discontinued Operation, Accounts Payable, Current	Accounts payable	16700000	
L17	Disposal Group, Including Discontinued Operation, Other Liabilities, Current	Other liabilities	32400000	
L18	Disposal Group, Including Discontinued Operation, Liabilities, Current	Total liabilities	49100000	49100000

Figure 6.3c

Notes:

- This example demonstrates the modeling structure with different disposal group classifications. “Disposal Group, Held-for-sale, Not Discontinued Operations [Member]” (M2) and “Disposal Group, Disposed of by Sale, Not Discontinued Operations [Member]” (M4) under the “Disposal Group Classification [Axis]” (A1) are used to provide the category of the disposal. In this example, the disposal group does not include a discontinued operation. The assets and liabilities are classified as held-for-sale as of December 31, 2017 and up to the date of sale on April 10, 2018, therefore the “Disposal Group, Held-for-sale, Not Discontinued Operations [Member]” (M2) is used with those values. They will no longer be assets and liabilities of the reporting entity after the disposal. The line item elements for “Proceeds from Divestiture of Businesses” (L34), “Disposal Group, Not Discontinued Operation, Gain (Loss) on Disposal” (L35) and “Disposal Group, Not Discontinued Operation, Gain (Loss) on Disposal, After Tax” (ExL36) are used upon the disposal of the ENR subsegment and “Disposal Group, Disposed of by Sale, Not Discontinued Operations [Member]” (M4) is used with those values.
- There are three different date contexts associated with this disclosure as illustrated in Figures 6.3a, 6.3b and 6.3c. A duration date context of April 1, 2018 to June 30, 2018 is illustrated in Figure 6.3a. An instant date context of April 10, 2018 is illustrated in Figure 6.3b. An instant date context of December 31, 2017 is illustrated in Figure 6.3c.
- ENR is represented by “ENR [Member]” (ExM8) and is included under both the “Disposal Group Name [Axis]” (A2) and the “Subsegments [Axis]” (A4) because ENR is a subsegment that is being disposed of, which is used in conjunction with each line item. Also, because ENR is a subsegment of the Electric Utility segment, “Electric Utility [Member]” (ExM9) is included under the “Segments [Axis]” (A3), and is used in conjunction with each of the line items as well.
- The disposal group was classified as held-for-sale as of December 31, 2017 for reporting purposes and therefore the assets and liabilities of the disposal group were classified as current as the sale was expected to be completed within one year and the Company reported on a classified basis.
- Line item elements selected for each reporting asset and liability concept are current elements. For example, “Disposal Group, Including Discontinued Operation, Property,

Plant and Equipment, Current” (L12) is used to tag the Property, plant and equipment of the disposal group. The definition of the element includes the phrase “...expected to be disposed of within one year or the normal operating cycle, if longer.”

- The fact value \$336.7 million in Figure 6.3a for “Proceeds from Divestiture of Businesses” (L34) represents two different facts—the proceeds from the disposal related to the ENR subsegment and the total proceeds reported in the Statement of Cash Flows. Therefore, these values are tagged twice. It is tagged once qualified with the members “Disposal Group, Disposed of by Sale, Not Discontinued Operations [Member]” (M4), “ENR [Member]” (ExM8) and “Electric Utility [Member]” (ExM9), because it is the total value for the proceeds from the sale of the ENR subsegment within the Electric Utility segment and tagged once unqualified (no [Member] elements applied to the fact) as it represents the total proceeds for disposals for the Company.
- The fact value \$85.4 million in Figure 6.3a for “Disposal Group, Not Discontinued Operation, Gain (Loss) on Disposal” (L35) represents two different facts—the gain on sale of the disposal of the ENR subsegment and the total pre-tax gain reported in the Statement of Income. Therefore, these values are tagged twice. It is tagged once qualified with the members “Disposal Group, Disposed of by Sale, Not Discontinued Operations [Member]” (M4), “ENR [Member]” (ExM8) and “Electric Utility [Member]” (ExM9), because it is the total value for the gain on sale of the ENR subsegment within the Electric Utility segment and tagged once unqualified (no [Member] elements applied to the fact) as it represents the total gain on sale for disposals for the Company.
- As of December 31, 2017, the fact values in Figure 6.3c of \$271.9 million for “Disposal Group, Including Discontinued Operation, Assets, Current” (L14) and \$49.1 million for “Disposal Group, Including Discontinued Operation, Liabilities, Current” (L18) represent two different facts—the assets and liabilities related to the ENR subsegment and the total assets and liabilities held-for-sale reported in the Statement of Financial Position. Therefore, these values are tagged twice. It is tagged once qualified with the members “Disposal Group, Held-for-sale, Not Discontinued Operations [Member]” (M2), “ENR [Member]” (ExM8) and “Electric Utility [Member]” (ExM9), because it is the total value of assets and liabilities related to the ENR subsegment within the Electric Utility segment and tagged once unqualified (no [Member] elements applied to the fact) as it represents the total assets and liabilities held-for-sale for the Company.

- There are no report-wide value reported for the Company in Figure 6.3b as of April 10, 2018 for assets and liabilities related to the ENR subsegment within the Electric Utility segment, because these amounts have been disposed of and would not be assets and liabilities of the Company as of June 30, 2018.
- ** Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.