

## XBRL US Schedule of Investments Taxonomy 2008

# Architecture

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Prepared by:

**Phillip Engel**  
Director  
Goffengel Consulting

**Campbell Pryde**  
Chief Standards Officer  
XBRL US, Inc.

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# 1 Introduction

The purpose of this document is to describe the architecture of the XBRL US Schedule of Investments Taxonomy (taxonomy). This architecture is based on the 2008 XBRL US GAAP Taxonomies v1.0 Architecture [ARCH]. This document highlights where the XBRL US Schedule of Investments Taxonomy diverges from the XBRL US GAAP Taxonomies v1.0 Architecture in the three main areas of the architecture: domain model, logical model and physical model.

## 2 Domain Model

The purpose of the XBRL US Schedule of Investments Taxonomy is to capture information about investment holdings. This information is required by the SEC Regulation S-X (17 CFR part 210) [SX]. Typical forms of these disclosures are in the “Form and Content Schedules” portion of the regulation in sections:

- 210.12-12 (Investments in securities of unaffiliated issuers)
- 210-12A (Investments-Securities Sold Short)
- 210.12-12B (Open Option Contracts Written)
- 210.12-12C (Summary Schedule of Investments in Securities of Unaffiliated Issuers)
- 210.12-13 (Investments Other than Securities)
- 210.12-14 (Investments In and Advances to Affiliates).

Although these common SEC forms and schedules provide the basis of the XBRL US Schedule of Investments Taxonomy, the taxonomy is designed to capture any investment holdings.

### 2.1 Terminology

The use of the word “investment” is used in the XBRL US Schedule of Investments Taxonomy in a general way which includes traditional investments such as securities (ownership in a company, debt and derived securities such as options, futures and swaps), financial instruments, and ownership in commodities. The purpose of using “investment” is to include any quantifiable item (asset or contract) where capital is laid out with the expectation of making a profitable return. The XBRL US GAAP Taxonomy commonly uses the term “instrument”; however, this use excludes certain types of investments such as real estate. The use of “investment” is to be more inclusive so that the XBRL US Schedule of Investments Taxonomy can be used for any kind of investment holding.

### 2.2 Separation of Investment Description & Investment Holding

Information disclosed about investment holdings can be segregated into two types of information: first, information about the investment itself (investment description) and second, information about the holding in the portfolio (holding information). The former refers to attributes of the investment regardless of how much or under what circumstances the investment is held. This includes the name of the issuer, the title of the investment, the type of investment (i.e., common stock, debt, options, etc.), and other specifics about the investment (i.e., the interest rate for a fixed debt, the voting rights of stock, the underlying investment of derivative, etc.). Generally, these attributes do not change due to the holding of the investment.

The latter (holding information) refers to information about the ownership of the investment. This generally includes the quantity of the investment and the value of the investment. It may also include other attributes of the holding such as the cost, whether the investment is restricted, type of position held (long, short), if the investment is on loan, etc.

In a typical disclosure, the two types of information are comingled in the report.

**Figure 1 - Example of Investment Holding**

Financials — 2.5%	Principal Amount (thousands)	Value (thousands)
Bank of America		
7.800%, 09/15/16	200	230
8.000%, 12/29/49 (C)	200	207
Bear Stearns		
7.250%, 02/01/18	345	335

(C) Variable Rate Security — the rate shown is the rate in effect on February 29, 2008.

Figure 1 is an example of corporate debt investment holdings in the financial sector. The issuer of the first investment is “Bank of America” with a maturity date of “9/15/2016” and a fixed interest rate of 7.8%. This information relates to the investment. The principal amount of \$200,000 and value of \$230,000 is information about the holding.

In general, investment description information is consistent during the life of the investment. However, some information may change such as the second Bank of America debt investment shown in Figure 1 which contains footnote “C” indicating that the interest rate shown is the current rate for the variable rate investment. Even though this information changes during the life of the investment, it is still an attribute of the investment and not an attribute of the investment holding.

The distinction between investment description information and investment holding information drives the logical model of the XBRL US Schedule of Investments Taxonomy.

## 2.3 Investment Categorization

Another feature of investment holding disclosures is that they usually categorize the investments. This provides organization to the investment holdings. The method of categorization is partially determined by regulations and partially up to the filer. The categorization does not have any significant impact on the investment holding information except for how the investment holdings are aggregated.

Common methods of categorizing the investment holdings are by investment type (common stock, preferred stock, corporate debt, government debt, etc.), industry, and geography or country. The investment holdings may be broken down by different combinations of categorization methods. For example, the holdings may be listed by investment type and then by industry as a sub-categorization. Different sub-categorization methods may be used. For example, a listing of domestic common stock may be sub-categorized by industry while foreign common stock may be sub-categorized by country.

Within a categorization, there may be a hierarchy. For example, the industry categorization may have “Technology” at the top level and “Hardware”, “Software” and “Technical Services” at the second level. Although there may be multiple levels within in a categorization method, it is still a single method of categorization.

The combination of multilevel categorization methods and different categorization methods allows for a rich organization of the investment holdings.

## 2.4 Distinction between the Reporting Document & the Reporting Data

The common use of the XBRL US Schedule of Investments Taxonomy is to fulfill reporting requirements from the SEC regulations. The schedules set forth in the regulations have a highly presentational orientation. The taxonomy is focused on representing the data. Some presentational aspects of the

schedules, such as nesting and ordering, are maintained to help users to understand the taxonomy, but are not sufficient to reproduce all aspects of the schedules from the SEC regulations.

## **2.5 Identification of Reporting Concepts**

The base set of reporting concepts are identified from the schedules set forth in the SEC regulations. Additional concepts were identified from common practices by reviewing several filings of schedules of investments from SEC forms N-Q and N-CSR.

One requirement of the XBRL US Schedule of Investments Taxonomy is to include a standardized investment identification method. Reporting concepts were created to support investment identifiers.

There are some concepts in the XBRL US GAAP Taxonomy that are similar with concepts defined in the XBRL US Schedule of Investments Taxonomy, however, the XBRL US GAAP Taxonomy concepts tend to deal with investments at an aggregated level (i.e., “Trading Securities, Debt, Current”, “Trading Securities, Unrealized Holding Gain”). For these concepts, the aggregation is build into the definition of the concept, and so they are not suitable for use in the XBRL US Schedule of Investments Taxonomy.

## **2.6 Limit the Need for Extension**

The XBRL US Schedule of Investments Taxonomy supports a wide range of investment holding and related information. Although, it includes all the necessary components, there are two areas which are unique to the filer and which will require extension. These areas are the list of investments and the categorizations.

The investments are added by the filer as members of the investment axis. These members are created and associated with the dimension in the filer’s extension.

Most investment holdings are categorized by two categorization methods. The first is usually the investment type. The second, however, can vary, but is most commonly industry and geography. For investment type, filers may use a variety of categorization items. Some may categorize all common stock investments under one item while another may separate domestic from foreign common stock. Some filers may provide a break down of government debt (Fannie Mae, Treasury Bonds and Notes) and others may group all government debt together. Some filers separate out short term debt. The XBRL US Schedule of Investments Taxonomy provides a list of commonly used investment type category members; however, many portfolios will require extending the investment type category.

The commonly used sub-categorization is either an industry or geographic categorization. Where the sub-categorization is geographic based on country, the country concepts from the “995410 – Document – Country Code” group of the XBRL US GAAP Taxonomies’ Document and Entity Information (DEI) Taxonomy should be used. In this case, there is no need for an extension. In all other cases, the categorization for industry and geographic region needs to be created in an extension. Other categorizations would also need to be created in an extension.

# **3 Logical Model**

## **3.1 Views**

The XBRL US Schedule of Investments Taxonomy contains the following 9 views:

- 993500 – Disclosure – Schedule of Investments, Investment Holdings
- 993510 – Disclosure – Schedule of Investments, Other than Securities Investment Holdings
- 993520 – Disclosure – Schedule of Investments, Summary of Investment Holdings
- 993530 – Disclosure – Schedule of Investments, Federal Tax Note
- 993540 – Disclosure – Schedule of Investments, Investments Sold Not yet Purchased
- 993550 – Disclosure – Schedule of Investments, Investments Sold Not yet Purchased, Form SH

- 993560 – Disclosure – Schedule of Investments, Open Option Contracts Written
- 993570 – Disclosure – Schedule of Investments, Investments In and Advances to Affiliates
- 995470 – Document – Investment

The first 8 views contain concepts for capturing investment holding information. These views are implemented as disclosures. The last view includes concepts for capturing information about the investment. This view is implemented as a document.

Each of the investment holding views capture information about different aspects of the holdings. This list is not comprehensive. Additional views may be created by the preparer or added to the taxonomy in the future.

### 3.1.1 Summary View

The Summary of Investment Holdings View is identical to the Investment Holdings View except for two concepts. The “Investment Holdings [Table]” is replaced by “Summary of Investment Holdings [Table]” and the “Investment Holdings Additional Information” is replaced by “Summary of Investment Holdings Additional Information”.

Having separate views for the investment holdings and summary of investment holdings allows the instance document to contain both tables without duplicating common information. The Summary of Investment Table is meant to contain details only for significant holdings and aggregate the rest of the holdings. These same details are included in the full investment holdings table. The same instance facts will appear in both tables for common information. The facts that are not in common are not shown in the inappropriate view by controlling the members of the investment axis in each table. This is covered in Section 3.3.1 Summary of Investment Holdings Table.

### 3.1.2 Short & Long Holdings

The “Investment Holdings” view (view 993500) and “Other than Securities Investment Holdings” view (view 993510) are used to list long positions. The “Investments Sold, Not Yet Purchased” view (view 993540) is used to list short positions. The separation of these views allows the long and short positions to be presented separately, as prescribed by the regulations.

### 3.1.3 Presentation Views

The presentation linkbases for the XBRL US Schedule of Investments Taxonomy are roughly based on the SEC Regulation S-X (17 CFR part 210) [SX] Form and Content Schedules. The schedules map to the disclosure views as follows:

Rule	Schedule	Extended Link Role
12-12	Investments in Securities of Unaffiliated Issuer	993500 - Disclosure - Schedule of Investments, Investment Holdings
12-13	Investment Other Than Securities	993510 - Disclosure - Schedule of Investments, Other than Securities Investment Holdings
12-12A	Investment – Securities Sold Short	993540 - Disclosure - Schedule of Investments, Investments Sold Not yet Purchased
12-12B	Open Option Contracts Written	993560 - Disclosure - Schedule of Investments, Open Option Contracts Written
12-12C	Summary Schedule of Investments in Securities of Unaffiliated Issuer	993520 - Disclosure - Schedule of Investments, Summary of Investment Holdings
12-14	Investment In and Advances to Affiliates	993570 - Disclosure - Schedule of Investments, Investments In and Advances to Affiliates

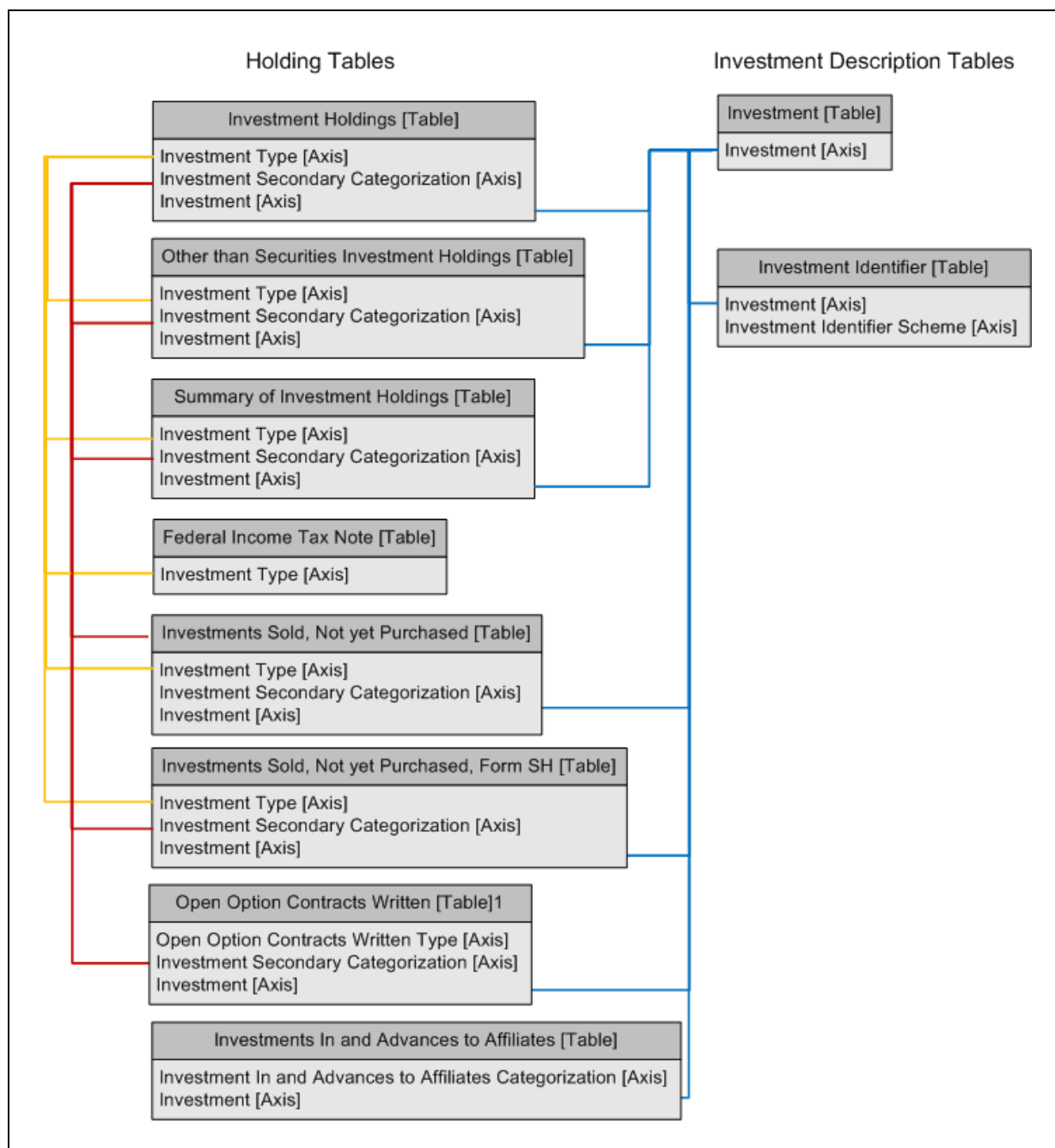
Rules 12-12, 12-12C and 12-13 include stating additional federal tax information about the investments. This information is captured in “9935300 – Schedule of Investments, Federal Tax Note”. View “993550 –

Schedule of Investments – Investments Sold Not yet Purchased, Form SH” supports requirements for Form SH [FormSH].

### 3.2 Tables

The XBRL US Schedule of Investments Taxonomy makes extensive use of tables. The tables in the taxonomy are interconnected by shared axes. The figure below shows the tables in the taxonomy and their common axes.

**Figure 2 - Tables in the XBRL US Schedule of Investments Taxonomy**





The “Holding Tables” are tables that list positions in investments. The “Investment Description Tables” are the tables that describe and identify the investment.

The “Investment [Axis]” identifies the investments that are listed in the tables. If the same investment is listed in more than one holding table than the same investment member is used. This links each of the tables for that investment. The holding is linked to the description of the investment in the same way.

All other axes, except for “Investment Identifier Scheme [Axis]”, are used to categorize the holding tables. A single investment will only show up once in each table. From a data perspective, for the holding facts, the categorizing axes can be stripped from the facts without losing any meaning about the specific investment holding. The information that is lost is only how the investment is categorized. By stripping the categorization, the investments can be traced through each of the holding tables, which may have different categorizations.

The “Investment Holdings [Table]”, “Investment Holdings, Other than Securities [Table]”, “Summary of Investment Holdings [Table]” and the “Investments Sold, Not yet Purchased [Table]” may contain common investments. The “Open Option Contracts Written [Table]” and the “Investments In and Advances to Affiliates [Table]” will contain investments that are specific to their table. These tables will not share investments between themselves or the other holding tables.

### 3.2.1 Investment Identification

Between the tables, the investments are identified by the use of the same investment member in the investment axis. To identify the investment by a commonly used investment identifier, the “Investment Identifier [Table]” is used. This table is linked to the “Investment [Table]” by the common “Investment [Axis]”. As a separate table, multiple identifiers can be assigned to the investment.

## 3.3 Investment Axis

The investment axis identifies each investment in each of the tables. The XBRL US Schedule of Investments Taxonomy provides the “Investment [Axis]” and the “Investment [Domain]”. Two special investment members are also included: “Miscellaneous Investments [Member]” and “Other Aggregated Investments [Member]”.

The “Miscellaneous Investments [Member]” is only shown in the “Investment Holdings [Table]”, “Summary of Investment Holdings [Table]” and “Investments Sold, Not yet Purchased [Table]”. This member represents investments that have been aggregated.

The “Other Aggregated Investments [Member]” is only used in the “Summary of Investment Holdings [Table]”. It is used to aggregate investments that are not listed individually in the summary.

Other than these two members, all the specific investments are represented by investment members created by the filer in the filer’s extension as members of the “Investment [Domain]”.

### 3.3.1 Summary of Investment Holdings Table

The Summary of Investment Holdings Table and the Investment Holdings Table will contain common facts in the instance document. The summary table will list the significant holdings and provide categorized aggregations for the rest of the investments. The investment table will contain the same significant investments, but will also break out the investments in the categorized aggregations. The break out investments will not be in the summary table while the categorized aggregated investments will not be in the full investment table.

**Figure 3 - Example of Summary of Investment Holdings**

	<b>Shares</b>	<b>Market value (000)</b>	<b>Percent of net assets</b>
<b>Financials - 8.36%</b>			
Fannie Mae	8,640,000	566,870	2.06
Capital One Financial Corp.	6,151,200	397,737	1.44
American International Group, Inc.	4,365,000	288,090	1.04
Hudson City Bancorp, Inc.	19,100,000	271,602	.98
Wachovia Corp.	5,507,008	269,733	.98
Freddie Mac	2,550,000	157,106	.57
Other securities		355,169	1.29

The preceding excerpt, from a summary of investment holding, shows the significant investments and then has an “Other securities” line for the aggregation of all other financial common stock securities. The “Other securities” is represented by the “Other Aggregated Investment [Member]” in the XBRL US Schedule of Investments Taxonomy.

**Figure 4 – Example of Investment Holdings**

	<b>Shares</b>	<b>Market value (000)</b>
<b>FINANCIALS — 8.36%</b>		
Fannie Mae	8,640,000	566,870
Capital One Financial Corp.	6,151,200	397,737
American International Group, Inc.	4,365,000	288,090
Hudson City Bancorp, Inc.	19,100,000	271,602
Wachovia Corp.	5,507,008	269,733
Freddie Mac	2,550,000	157,106
Wells Fargo & Co.	3,440,000	125,698
Commerce Bancorp, Inc.	3,000,000	110,190
M&T Bank Corp.	959,230	101,563
Arthur J. Gallagher & Co.	600,000	17,718
		<b>2,306,307</b>

In the full version of the same holdings shown in Figure 4, the “Other securities” in Figure 3 is broken out into:

- Wells Fargo & Co
- Commerce Bankcorp, Inc.
- M&T Bank Corp.
- Arthur J. Gallagher & Co.

Since the summary and the full table have the same set of axes, the same fact for the common investments will appear in both tables. For example, the Fannie Mae shares value is contained in the “Investments, Owned, at Fair Value” associated with the following dimension members:

Dimension	Member
Investment [Axis]	Fannie Mae
Investment Type [Axis]	Common Stock
Investment Secondary Categorization [Axis]	Financials

This fact will appear in both tables since both tables contain the “Investment [Axis]”, “Investment Type [Axis]” and “Investment Secondary Categorization [Axis]”. To prevent an investment that is aggregated from appearing in the summary table, the investment member is not included in the investment domain for the summary table. Vice versa, the “Other securities” member (“Other Aggregated Investments [Member]”) is not in the investment domain for the full table. Each table is in a separate view and thus the each table has its own discoverable relationship set (DRS). Although they share the “Investment [Axis]” they don’t need to have to same set of members in the “Investment [Axis]”.

The following table lists the investment domain members that are in the Summary of Investment Holdings Table and the Investment Holdings Table. The members listed in [blue](#) are in both tables. The members in [green](#) are only in one of the tables. This separation between the investment domains keep the non-common lines in each table from appearing in the other table.

Summary of Investment Holdings	Investment Holdings
<a href="#">Fannie Mae</a>	<a href="#">Fannie Mae</a>
<a href="#">Capital One Financial Corp.</a>	<a href="#">Capital One Financial Corp.</a>
<a href="#">American International Group, Inc.</a>	<a href="#">American International Group, Inc.</a>
<a href="#">Hudson City Bancorp, Inc.</a>	<a href="#">Hudson City Bancorp, Inc.</a>
<a href="#">Wachovia Corp.</a>	<a href="#">Wachovia Corp.</a>
<a href="#">Freddie Mac</a>	<a href="#">Freddie Mac</a>
<a href="#">Other securities</a>	<a href="#">Wells Fargo &amp; Co.</a>
	<a href="#">Commerce Bancorp, Inc.</a>
	<a href="#">M&amp;T Bank Corp.</a>
	<a href="#">Arthur J. Gallagher &amp; Co.</a>

### 3.3.2 Short & Long Holding Tables

The short and long position are organized into separate tables, “Investments Sold, Not yet Purchased [Table]” and “Investment Holding [Table]”, respectively. This is based on the SEC regulations. To look at the full picture of the holdings, the short and long positions need to be analyzed together. By stripping the categorizations, the essential information about the positions is distilled.

Each table uses different line items for the investment (“Investments Owned, at Fair Value” and “Investments Sold, Not yet Purchased, at Fair Value”). A filer extension could create a new table that combines the line items so that the short and long positions can be analyzed together.

### 3.3.3 Federal Tax Note Table

The “Federal Income Tax Note [Table]” contains tax information for the investment holdings. This information may be reported for security investments, non-security investments and/or a combination of both security and non-security investments. The table contains one axis “Investment Type [Axis]” to dimensionally qualify the tax information for these high level investment type categories.

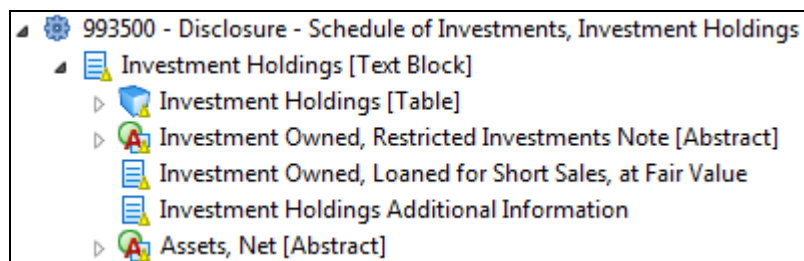
### 3.3.4 Concepts Related to an Entire Table

Besides traditional table concepts (table, axis, domain, member and line items), the XBRL US Schedule of Investments Taxonomy has concepts that capture information that relate to a table as a whole. For example, at the end of the investment holdings, there is usually a note about the aggregated federal tax

basis of the holdings. These values correspond to the entire holdings table and not just a single line item in the table.

To associate these concepts with the table, they are placed in the same text block, following the table. Only concepts which capture information about the table as a whole should be in the same text block as the table. This is a departure from the XBRL US GAAP Taxonomies v1.0 Architecture [ARCH] in which a table is usually the only concept under its parental text block.

**Figure 5 - Table & Table Level Concepts in a Text Block**



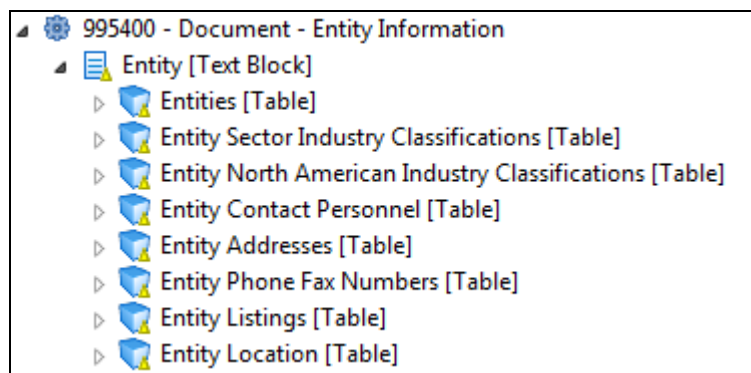
In Figure 5, the following concepts (and their children) pertain to the table as a whole:

- Investment, Owned, Federal Income Tax Note [Abstract]
- Investment, Owned, Restricted Investments Note [Abstract]
- Investment, Owned, Loaned for Short Sales, at Fair Value
- Assets, Net [Abstract]
- Investment Holdings Additional Information

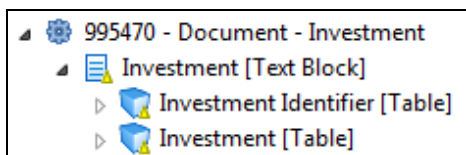
### 3.3.5 Multiple Tables in a Text Block

Generally, in the XBRL US GAAP Taxonomy, each table is in its own text block. However, in the document views, more than one table may be in the same text block. This is exemplified in the *entity text block* shown in Figure 6 where the text block contains many tables.

**Figure 6 - Entity Text Block**



The investment document view follows this model where the “Investment [Table]” and the “Investment Identifier [Table]” are contained in the “Investment [Text Block]”, shown in Figure 7.

**Figure 7 - Investment Text Block**

### 3.4 Entry Points

The XBRL US Schedule of Investments Taxonomy is a modular addition to the XBRL US GAAP Taxonomies v1.0. The taxonomy does share concepts in common with the XBRL US GAAP Taxonomy. Therefore, an instance of the XBRL US Schedule of Investments Taxonomy will often include the US GAAP concepts in the DTS. When filing a schedule of investments instance document, the document and entity information is captured using the DEI Taxonomy from the XBRL US GAAP Taxonomies v1.0. The DEI Taxonomy must be imported separately into the DTS.

### 3.5 Reconciling the Total Investments to Net Assets

The magnitude of an investment holding or a group of investment holdings is usually measured by comparing the value of the holding to net assets of the entity. Often the total of the investments will be close, but not equal to, net assets.

The XBRL US Schedule of Investments Taxonomy contains a reconciliation of the total investments to net assets with a calculation of:

$$\begin{aligned}
 \text{Assets, Net} = & \\
 & \text{Investments, Owned, at Fair Value} \\
 - & \text{Investments Sold, Not yet Purchased, at Fair Value} \\
 + & \text{Non Investment Assets Less Non Investment Liabilities}
 \end{aligned}$$

The “Non Investment Assets Less Non Investment Liabilities” concept represents the difference between total investments and net assets.

## 4 Physical model

### 4.1 Implementation of Tables

The tables of the XBRL US Schedule of Investments Taxonomy differ from the XBRL US GAAP Taxonomies v1.0 Architecture in that they share axes between the different tables. In the XBRL US GAAP Taxonomies v1.0 Architecture, dimensions are shared at the domain level, not the axis level. This sharing of the axes is what allows the same fact to appear in more than one table (as described in section 3.3.1 Summary of Investment Holdings Table).

#### 4.1.1 Categorization

The categorization axes in the holding tables each represent a different method of categorizing investments. A holding table may use a combination of categorization axes. The categorization axes included in the taxonomy are a common method of categorization. A particular instance document may not require all the categorization axes.

When a categorization method has a natural hierarchy, the hierarchy is expressed via the domain-member relationships.

## 4.2 Entry Points & Files

The XBRL US Schedule of Investments Taxonomy does not separate the holdings concepts which are in disclosure views from the investment description concepts which are in a document view. As such, there is a single set of entry points for the taxonomy, instead of a set for the document view and separate set for each disclosure view. When the XBRL US Schedule of Investments Taxonomy is integrated with the XBRL US GAAP Taxonomies v1.0 in the next release of the XBRL US GAAP Taxonomies, entry points will be created based on the XBRL US GAAP Taxonomies v1.0 Architecture for disclosures and documents.

The XBRL US Schedule of Investments Taxonomy has a single schema for the concepts and roles used by the taxonomy. It has separate linkbase files for each type of linkbase and a set of entry point schemas. The files are:

Files	Description
soi-2008-11-30.xsd	Schema containing roles and concepts
soi-lab-2008-11-30.xml	Standard, period start, period end and total labels
soi-doc-2008-11-30.xml	Documentation labels
soi-ref-2008-11-30.xml	References
soi-cal-2008-11-30.xml	Calculation linkbase
soi-def-2008-11-30.xml	Definition linkbase
soi-pre-2008-11-30.xml	Presentation linkbase
soi-std-2008-11-30.xsd	Entry point which includes the concept and role schema, and the standard, period start, period end and total labels
soi-ent-2008-11-30.xsd	Entry point which includes the soi-std entry point and the concept to concept linkbases
soi-all-2008-11-30.xsd	Entry point which includes the soi-ent and the documentation and reference linkbase.

## 5 References (non-normative)

- [ARCH] XBRL US GAAP Taxonomies v1.0 Architecture  
<http://us-gaap.xbrl.us/>
- [FormSH] INFORMATION REQUIRED OF INSTITUTIONAL INVESTMENT MANAGERS PURSUANT TO EMERGENCY ORDER, SECURITIES EXCHANGE ACT OF 1934 RELEASE NO. 58591A, SEPTEMBER 21, 2008 AND EMERGENCY ORDER, SECURITIES EXCHANGE ACT OF 1934 RELEASE NO. 58724, OCTOBER 2, 2008.  
[http://sec.gov/about/forms/formsh\\_instructions.pdf](http://sec.gov/about/forms/formsh_instructions.pdf)  
<http://sec.gov/rules/final/2008/34-58785fr.pdf>
- [SX] The Code of Federal Regulations (CFR)  
 Title 17: Commodity and Securities Exchanges  
 PART 210—FORM AND CONTENT OF AND REQUIREMENTS FOR FINANCIAL STATEMENTS, SECURITIES ACT OF 1933, SECURITIES EXCHANGE ACT OF 1934, PUBLIC UTILITY HOLDING COMPANY ACT OF 1935, INVESTMENT COMPANY ACT OF 1940, INVESTMENT ADVISERS ACT OF 1940, AND ENERGY POLICY AND CONSERVATION ACT OF 1975  
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