

# Financial Footnotes in R3000 Annual & Quarterly Reports



**September  
2025**

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# Introduction

This report analyzes financial footnote disclosures within the Russell 3000 (R3000) companies, providing a comprehensive view of how U.S. public companies communicate key accounting, financial, and operational information in their annual and quarterly reports.

Footnotes play a critical role in enhancing transparency, enabling investors, regulators, and stakeholders to interpret financial statements with a deeper understanding of underlying policies, risks, and obligations.

The report categorizes disclosures into common footnotes (such as income taxes, debt, leases, and fair value measures) and uncommon footnotes (such as cybersecurity, cryptocurrency, restructuring, and supply chain finance). It further highlights the prevalence of each disclosure type, tracks year-over-year trends, and identifies areas experiencing the most significant changes in reporting frequency. By quantifying the consistency and evolution of these disclosures, this report offers insights into both regulatory impacts and emerging business priorities across the R3000.

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# Executive Summary

- **Core Disclosures – Stable & Universal**

- Significant Accounting Policies – 99% (→ stable)
- Income Taxes – 99% (→ stable)
- Commitments & Contingencies – 98% (→ stable)
- Compensation & Employee Benefits – 96% (→ stable)

- **Expanding Disclosures – Moderate Growth**

- Business Combinations – 40% → 44% (2022–2024)
- Related Party Transactions – 36% → 42%
- Nature of Business – 36% → 42%
- Investments – 22% → 30%

- **Emerging Areas – Rapid Uptick (Low Base)**

- Restructuring – 16% → 24%
- Quarterly Financial Data – 4% → 12%
- Supply Chain Finance – 0% → 4%
- Cybersecurity – 0% → 0.4%
- Cryptocurrency – 0% → 0.5%
- Initial Public Offering (IPO) – 0% → 1%

- **Key Takeaway:**

Traditional disclosures remain universal, while new categories (cybersecurity, supply chain, restructuring, IPOs) show notable growth—signaling evolving regulatory and investor focus on emerging risks and strategic changes.

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# Common Footnotes

1	SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
2	INCOME TAXES
3	COMMITMENT & CONTINGENCIES
4	COMPENSATION-STOCK, OPTIONS, & EMPLOYEE BENEFITS
5	SEGMENT REPORTING
6	DEBT
7	LEASES
8	EQUITY
9	EARNINGS PER SHARE
10	FAIR VALUE MEASURES & DISCLOSURES
11	INTANGIBLE ASSETS, GOODWILL, & OTHER
12	PROPERTY, PLANT, & EQUIPMENT
13	REVENUE RECOGNITION & DEFERRED REVENUE

# Uncommon Footnotes

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- 1 DERIVATIVE INSTRUMENTS & HEDGING ACTIVITIES
  - 2 BUSINESS COMBINATION
  - 3 SUBSEQUENT EVENTS
  - 4 CUSTOMER CONCENTRATION & REVENUE
  - 5 RELATED PARTY TRANSACTIONS
  - 6 NATURE OF BUSINESS
  - 7 PENSION & RETIREMENT PLANS
  - 8 COMPREHENSIVE INCOME
  - 9 INVENTORY
  - 10 INVESTMENTS

# Uncommon Footnotes

11	RECEIVABLES
12	DISCONTINUED OPERATIONS & DISPOSAL GROUPS
13	RESTRUCTURING & RELATED ACTIVITIES
14	DEFERRED COSTS, CAPITALIZED, PREPAID, & OTHER ASSETS
15	OTHER INCOME & EXPENSES
16	SUPPLEMENTAL FINANCIAL INFORMATION
17	REVENUE RECOGNITION & DEFERRED REVENUE
18	BALANCE SHEET DETAILS
19	PAYABLES & ACCRUALS
20	OTHER LIABILITIES

# Uncommon Footnotes

21	CASH & CASH EQUIVALENTS
22	ACCOUNTING CHANGES & GUIDANCE
23	STATEMENT OF CASH FLOWS - SUPPLEMENTAL DISCLOSURES
24	LOANS
25	DEPOSITS
26	VARIABLE INTEREST ENTITIES
27	NOTES PAYABLE
28	REGULATORY MATTERS
29	RISKS & UNCERTAINTIES
30	WARRANT LIABILITY



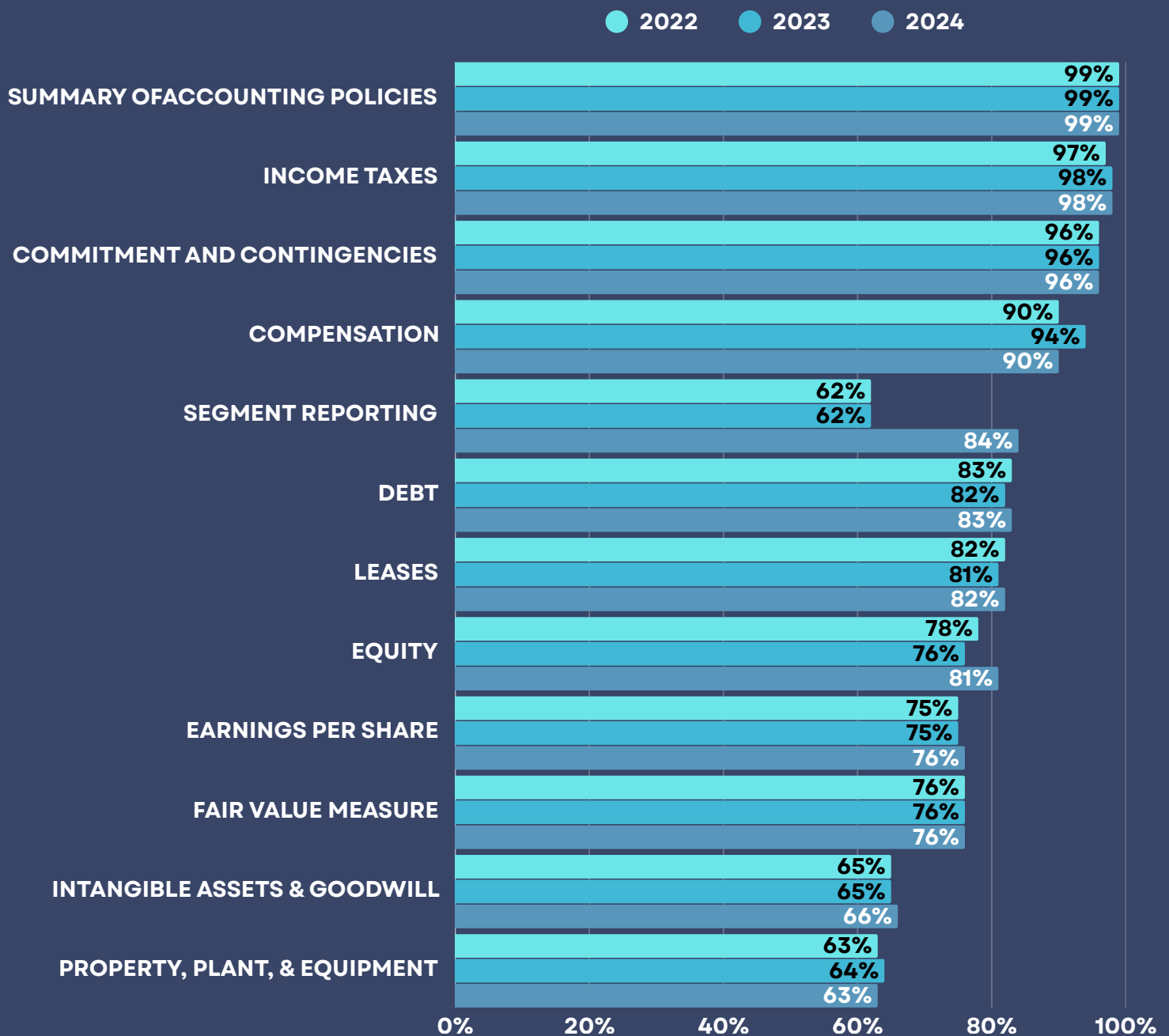
# Uncommon Footnotes

31	NONCONTROLLING INTEREST
32	QUARTERLY FINANCIAL DATA
33	COLLABORATION AGREEMENT
34	ASSET RETIREMENT OBLIGATION
35	LITIGATION
36	ASSET HELD FOR SALE
37	SUPPLY CHAIN FINANCE PROGRAM
38	LICENSE AGREEMENT
39	DIVIDENDS
40	RESTATEMENTS

# Uncommon Footnotes

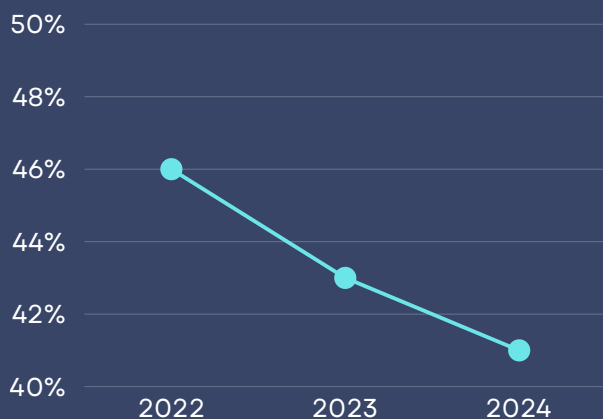
41	ENVIRONMENT, HEALTH, & HUMAN CAPITAL
42	VALUATION & QUALIFYING ACCOUNTS
43	RESEARCH & DEVELOPMENT
44	ASSET PURCHASE AGREEMENT
45	FOREIGN OPERATIONS & CURRENCY TRANSLATION
46	CRYPTO CURRENCY
47	CYBERSECURITY
48	GOING CONCERN
49	INITIAL PUBLIC OFFERING
50	COVID-19

# Percentage of Companies Disclosing Common Footnotes

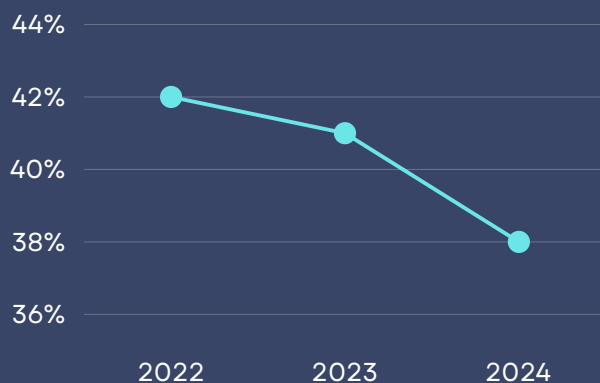


# Footnotes with the Biggest Changes

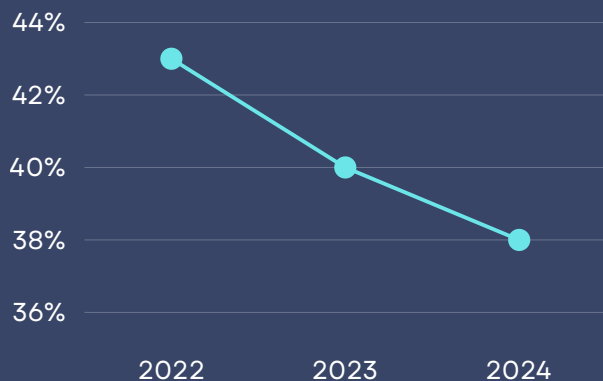
● BUSINESS COMBINATIONS



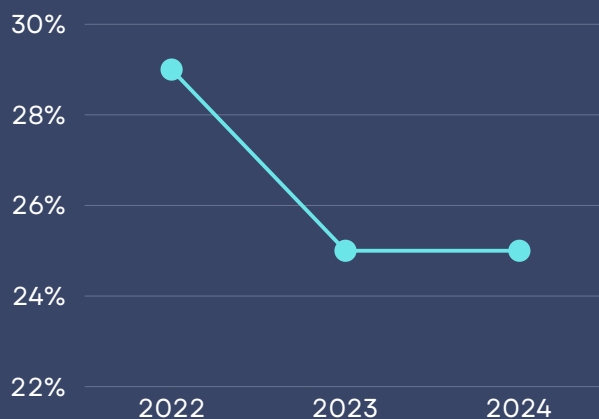
● RELATED PARTY TRANSACTIONS



● NATURE OF BUSINESS

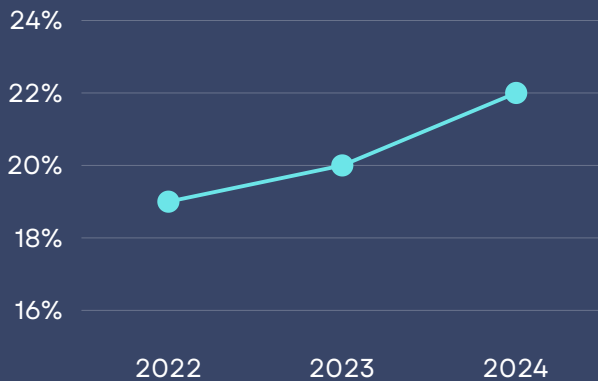


● INVESTMENTS

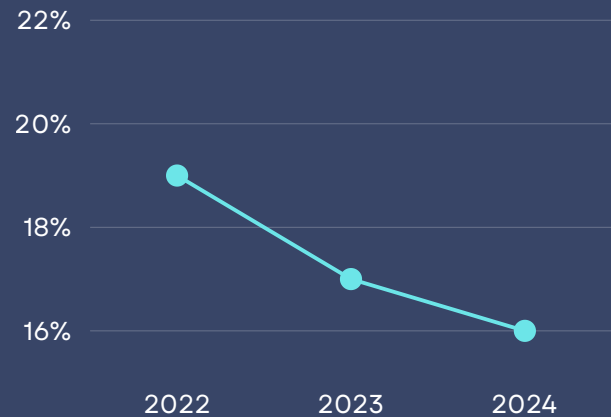


# Footnotes with the Biggest Changes

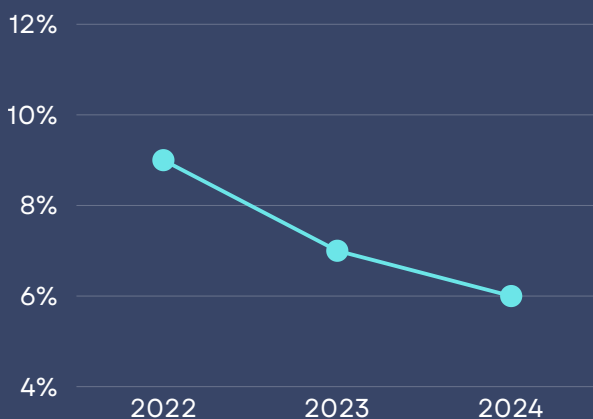
● RESTRUCTURING



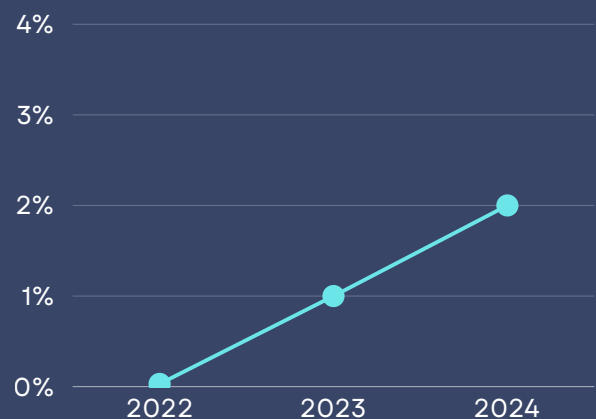
● PAYABLES AND ACCRUALS



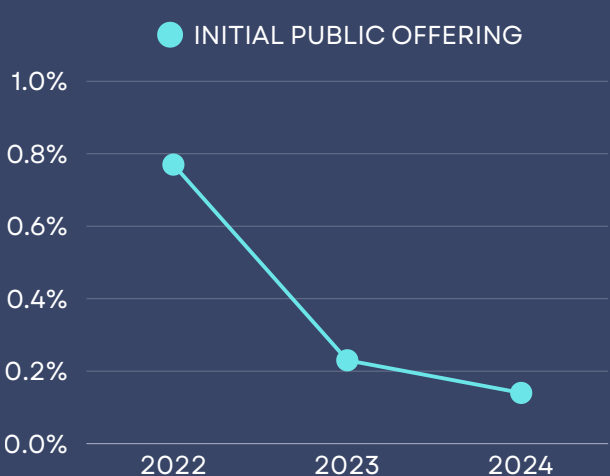
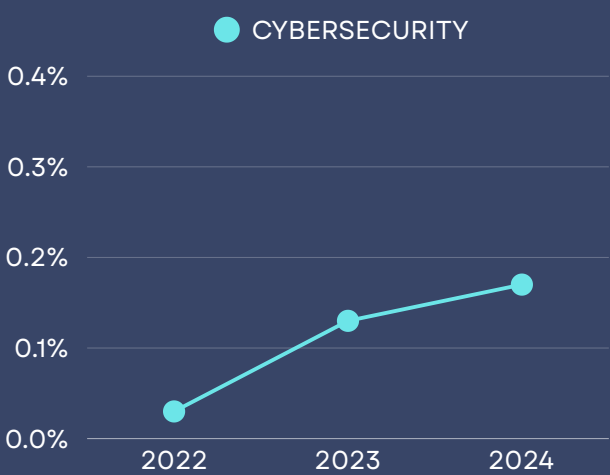
● QUARTERLY FINANCIAL DATA



● SUPPLY CHAIN FINANCE



# Footnotes with the Biggest Changes



Asset Category	Percentage
Cash and cash equivalents	1.5%
Marketable securities	14.3%
Notes and accounts receivable	2.817%
Short-term financing receivable	40.1%
Other accounts receivable	2.4%
Inventories, at lower of average cost or market	19.1%
Finished goods	
Work in process and raw materials	
Total inventories	
Deferred taxes	
Prepaid expenses and other current assets	
Total Current Assets	
Property, plant and equipment	
Less: Accumulated depreciation	
Property, plant and equipment - net	
Long-term financing receivables	
Prepaid pension assets	
Deferred taxes	
Goodwill	
Intangible assets - net	
Investments and sundry assets	
Total Assets	

# For More Information

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