

BDO 3

Generator	Auditor	CIK	EntityRegistrantName	Total	EntityComments
GoXBRL	BDO	0001005699	MAGICJACK VOCALTEC LTD	2	CFE: Reversed equity concepts
S2 Filings	BDO	0001550603	MALVERN BANCORP, INC.	3	CFE: After tax concept used to report before tax fact, Income before income tax expense
Certent (was Rivet)	BDO	0000080172	NATIONAL PRESTO INDUSTRIES INC	1	CFE: Report two net cash flow from discontinued operations facts, conflict with cash flow statement facts.
Workiva (WebFilings)	BDO	0001002517	Nuance Communications, Inc.	1	CFE: Inconsistent revenue facts, us-gaap:Revenues and us-gaap:SalesRevenueNet.
Workiva (WebFilings)	BDO	0001477200	Rocket Fuel Inc.	2	CFE: Conflict between income after tax concept us-gaap:IncomeLossFromContinuingOperations, and net income loss.
CompSci	BDO	0000797465	STANLEY FURNITURE CO INC.	1	CFE: Some issue how CF from discontinued operations reported.
Advanced Computer Innovations	BDO	0001060409	SUNVESTA, INC.	2	CFE: Fact value for us-gaap:OperatingExpenses entered as NEGATIVE, should be POSITIVE.
Workiva (WebFilings)	BDO	0001347613	SYNERGY PHARMACEUTICALS, INC.	1	CFE: Inconsistency between net cash flow concepts for continuing and total; both reported but values are different with no discontinued reported.
Novaworks Software	BDO	0001094084	TELKONET INC	1	CFE: IS line item Recurring reported using WHOLE concept us-gaap:CostOfRevenue, then used PART to report total cost of revenues.
EDGARfilings PROfile	BDO	0000320121	TELOS CORP	1	CFE: Improper use of redeemable noncontrolling interest concept off of balance sheet.
Workiva (WebFilings)	BDO	0001213037	Trovagene, Inc.	2	CFE: Inappropriate extension concept for comprehensive income, trov:Totalcomprehensiveincomelossnetoftax
Workiva (WebFilings)	BDO	0001384072	Vanguard Natural Resources, LLC	1	CFE: Conflicting equity concepts, us-gaap:PartnersCapital - 736,819,000; us-gaap:MembersEquity -743,813,000

MAGICJACK VOCALTEC LTD

<http://www.sec.gov/Archives/edgar/data/1005699/000117891317000808/0001178913-17-000808-index.htm>

Reversed the concepts used to represent the equity attributable to parent and equity (parent + noncontrolling interest). Switch the concepts, then this filing will be fine.

LIABILITIES AND CAPITAL EQUITY		
Current liabilities:		
Accounts payable	2,790,000	1,086,000
Income tax payable	1,527,000	xsi:nil
Accrued expenses and other current liabilities	8,426,000	6,284,000
Deferred revenue, current portion	48,507,000	52,554,000
Total current liabilities	61,250,000	59,924,000
Deferred revenue, net of current portion	44,201,000	50,146,000
Other non-current liabilities	10,866,000	11,098,000
Total liabilities	116,317,000	121,168,000
Commitments and contingencies (Note 10)	xsi:nil	xsi:nil
Capital equity		
us-gaap:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest		
Ordinary shares, No par value; 100,000 shares authorized; 25,039 and 25,036 shares issued at December 31, 2016 and 2015, respectively	111,783,000	111,773,000
Additional paid-in capital	13,567,000	14,573,000
Treasury stock (8,988 and 9,426 shares at December 31, 2016 and 2015, respectively)	(120,300,000)	(126,772,000)
Retained earnings	53,785,000	48,094,000
Total magicJack VocalTec, LTD. shareholders' equity	58,835,000	47,668,000
Noncontrolling interest	(635,000)	xsi:nil
Total capital equity	58,200,000	47,668,000
Total liabilities and capital equity	174,517,000	168,836,000
us-gaap:StockholdersEquity		

See US GAAP XBRL Taxonomy:

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~161*v~5016\)!con~\(id~3560732\)!net~\(a~3190*!~772\)!lang~\(code~en-us\)!path~\(g~92626*p~0 0 2 1 3 2\)!rg~\(rg~32*p~12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~161*v~5016)!con~(id~3560732)!net~(a~3190*!~772)!lang~(code~en-us)!path~(g~92626*p~0 0 2 1 3 2)!rg~(rg~32*p~12))

Stockholders' Equity, Including Portion Attributable to Noncontrolling Interest

Calculations

104000 - Statement - Statement of Financial Position, Classified

	Stockholders' Equity Attributable to Parent	Cr
+	Stockholders' Equity Attributable to Noncontrolling Interest	Cr
	Stockholders' Equity, Including Portion Attributable to Noncontrolling Interest	Cr

MALVERN BANCORP, INC.

<http://www.sec.gov/Archives/edgar/data/1550603/000161577417000444/0001615774-17-000444-index.htm>

Used an AFTER TAX concept to represent a BEFORE TAX line item:

Other Expense			
Salaries and employee benefits		1,712,000	1,499,000
Occupancy expense		494,000	423,000
Federal income tax expense	us-gaap:IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest		
Advertising		51,000	30,000
Data processing		302,000	297,000
Professional fees		401,000	400,000
Other real estate owned (income) expenses, net			(1,000)
Other operating expenses		606,000	577,000
Total Other Expense		3,570,000	3,425,000
Income before income tax expense		1,462,000	1,344,000
Income tax expense		292,000	xsi:nil
Net Income		1,170,000	1,344,000
Earnings Per Common Share:			

Note the documentation:

service charges and other fees		223,000	211,000
Report Element Properties			
Report Standard Label	Income (Loss) from Continuing Operations, Net of Tax, Including Portion Attributable to Noncontrolling Interest		
Base Taxonomy Standard Label	Income (Loss) from Continuing Operations, Net of Tax, Including Portion Attributable to Noncontrolling Interest		
Documentation	Amount after tax of income (loss) from continuing operations including portion attributable to the noncontrolling interest.		
Report Element Class	Concept		
Prefix (From Taxonomy)	us-gaap		
Balance Type	Credit		
Period Type	For Period (duration)		
Data Type	Monetary (xbrli:monetaryItemType)		
Name	us-gaap:IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest		
ID	us-gaap_IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest		

NATIONAL PRESTO INDUSTRIES INC

<http://www.sec.gov/Archives/edgar/data/80172/000008017217000013/0000080172-17-000013-index.htm>

The cash flow statement is contradicted by a disclosure. What is going on is that the CONTINUING concepts are used to represent the operating, investing, and financing cash flows; but the discontinued operations are NOT mentioned on the cash flow statement but are mentioned in the disclosure shown below:

Net Cash Flow from Operating Activities [Roll Up]		
Net Cash Flow from Operating Activities, Continuing		fac:NetCashFlowFromOperatingActivitiesContinuing[us-gaap:NetCashProvidedByUsedInOperatingActivitiesContinuingOperations [66,376,000]]
	66,376,000	+
Net Cash Flow from Operating Activities, Discontinued		fac:NetCashFlowFromOperatingActivitiesDiscontinued[us-gaap:CashProvidedByUsedInOperatingActivitiesDiscontinuedOperations [4,477,000]]
	4,477,000	+
Net Cash Flow from Operating Activities	70,853,000	+
		fac:NetCashFlowFromOperatingActivities[70,853,000] = fac:NetCashFlowFromOperatingActivitiesContinuing[us-gaap:NetCashProvidedByUsedInOperatingActivitiesContinuingOperations [66,376,000]] + fac:NetCashFlowFromOperatingActivitiesDiscontinued [us-gaap:CashProvidedByUsedInOperatingActivitiesDiscontinuedOperations [4,477,000]]
Net Cash Flow from Investing Activities [Roll Up]		
Net Cash Flow from Investing Activities, Continuing		fac:NetCashFlowFromInvestingActivitiesContinuing[us-gaap:NetCashProvidedByUsedInInvestingActivitiesContinuingOperations [-60,846,000]]
	(60,846,000)	+
Net Cash Flow from Investing Activities, Discontinued		fac:NetCashFlowFromInvestingActivitiesDiscontinued[us-gaap:CashProvidedByUsedInInvestingActivitiesDiscontinuedOperations [1,139,000]]
	1,139,000	+
Net Cash Flow from Investing Activities	(59,707,000)	+
		fac:NetCashFlowFromInvestingActivities[-59,707,000] = fac:NetCashFlowFromInvestingActivitiesContinuing[us-gaap:NetCashProvidedByUsedInInvestingActivitiesContinuingOperations [-60,846,000]] + fac:NetCashFlowFromInvestingActivitiesDiscontinued [us-gaap:CashProvidedByUsedInInvestingActivitiesDiscontinuedOperations [1,139,000]]

Cash flow statement:

Operating activities:			
Accounts receivable, net	(13,539,000)	708,000	16,536,000
Inventories	(7,528,000)	(9,398,000)	8,144,000
Other assets and current assets	us-gaap:NetCashProvidedByUsedInOperatingActivitiesContinuingOperations		
Accounts payable and accrued liabilities	12,145,000	(2,684,000)	(6,033,000)
Federal and state income taxes receivable/payable	4,077,000	3,864,000	(1,455,000)
Net cash provided by operating activities	66,376,000	46,275,000	73,213,000
Cash flows from investing activities:			
Marketable securities purchased	(86,119,000)	(20,170,000)	(8,976,000)
Marketable securities - maturities and sales	33,863,000	10,306,000	22,959,000
Purchase of property, plant and equipment	(6,950,000)	(6,461,000)	(11,287,000)
Note issued	(2,419,000)		
Proceeds from insurance settlement			
Acquisition of intangible assets	us-gaap:NetCashProvidedByUsedInInvestingActivitiesContinuingOperations		
Sale of property, plant and equipment	3,000	25,000	307,000
Acquisition of businesses, net of cash acquired			(10,534,000)
Net cash used in investing activities	(60,846,000)	(16,300,000)	(7,531,000)
Cash flows from financing activities:			
Dividends paid	(35,000,000)	(2,914,000)	(34,954,000)

Disclosure:

41801 - Disclosure - Discontinued Operations (Narrative) (Details)				Disposal Groups, Including Discontinued Operations [Table]	
Fact Characteristics and Properties					
Properties			Occurrences		
Characteristic, trait or fact			Value of characteristic, trait, or fact		
Reporting Entity			0000080172 (http://www.sec.gov/CIK)		
Period [Axis]			2016-01-01 - 2016-12-31		
Subsequent Event Type [Axis]			Subsequent Event Type [Domain]		
Statement, Scenario [Axis]			Scenario, Unspecified [Domain]		
Disposal Group Classification [Axis]			Disposal Group Classification [Domain]		
Concept			Cash Provided by (Used in) Operating Activities, Discontinued Operations		
Name (From Taxonomy)			CashProvidedByUsedinOperatingActivitiesDiscontinuedOperations		
Prefix (From Taxonomy)			us-gaap		
Balance Type			Debit		
Period Type			For Period (duration)		
Data Type			Monetary		
Fact Value			4477000		
Subsequent Event Type [Domain]	Term of lease				
	Total annual lease payments				
	Early termination term				
	Proceeds from sale				
	Impairment of assets			0	
	Cash provided by operating activities of discontinued operations			4,477,000	4,733,000
	Cash used in investing activities related to discontinued operations			1,139,000	2,385,000
	Term of lease		P10Y		
	Total annual lease payments				
	Early termination term		P5Y		

41801 - Disclosure - Discontinued Operations (Narrative) (Details) Disposal Groups, Including Discontinued Operations [Table]

Fact Characteristics and Properties				
Properties		Occurrences		
Characteristic, trait or fact		Value of characteristic, trait, or fact		
Reporting Entity		0000080172 (http://www.sec.gov/CIK)		
Period [Axis]		2016-01-01 - 2016-12-31		
Subsequent Event Type [Axis]		Subsequent Event Type [Domain]		
Statement, Scenario [Axis]		Scenario, Unspecified [Domain]		
Disposal Group Classification [Axis]		Disposal Group Classification [Domain]		
Concept		Cash Provided by (Used in) Investing Activities, Discontinued Operations		
Name (From Taxonomy)		CashProvidedByUsedinInvestingActivitiesDiscontinuedOperations		
Prefix (From Taxonomy)		us-gaap		
Balance Type		Debit		
Period Type		For Period (duration)		
Data Type		Monetary		
Fact Value		1139000		
Subsequent Event Type [Domain]	Term of lease			
	Total annual lease payments			
	Early termination term			
	Proceeds from sale			
	Impairment of assets		0	
	Cash provided by operating activities of discontinued operations		4,477,000	4,733,000
	Cash used in investing activities related to discontinued operations		1,139,000	2,385,000
	Term of lease	P10Y		
	Total annual lease payments			

Nuance Communications, Inc.

<http://www.sec.gov/Archives/edgar/data/1002517/000100251717000008/0001002517-17-000008-index.htm>

Fact determination of fac:Revenues		
1	us-gaap:Revenues	496,019,000
2	us-gaap:SalesRevenueNet	487,658,000

This is the relation between those concepts per the US GAAP XBRL Taxonomy:

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax=\(id~161*v~5016\)!con=\(id~3559162\)!net=\(a~3190*!~772\)!lang=\(code~en-us\)!path=\(g~92625*p~0_0_1_0_0_0_0_0_0_0_2\)!rg=\(rg~32*p~12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax=(id~161*v~5016)!con=(id~3559162)!net=(a~3190*!~772)!lang=(code~en-us)!path=(g~92625*p~0_0_1_0_0_0_0_0_0_0_2)!rg=(rg~32*p~12))

124000 - Statement - Statement of Income (Including Gross Margin)		
	Revenue, Net	Cr
+	Financial Services Revenue	Cr
+	Net Investment Income	Cr
+	Realized Investment Gains (Losses)	Cr
+	Revenues, Excluding Interest and Dividends	Cr
+	Investment Banking Revenue	Cr
+	Underwriting Income (Loss)	Cr
+	Market Data Revenue	Cr
+	Other Operating Income	Cr
+	Other Income	Cr
+	Revenues	Cr

us-gaap:SalesRevenueNet

us-gaap:Revenues

Income statement: SECOND concept:

Statement [Line Items]	Period [Axis]	
	2016-10-01 - 2016-12-31	2015-10-01 - 2015-12-31
Document Period End Date	2016-12-31	
Revenues:		
Professional services and hosting	253,417,000	227,135,000
Product and licensing	151,752,000	179,050,000
Maintenance and support	82,489,000	79,930,000
Total revenues	487,658,000	486,115,000
Cost of revenues:		
Professional services and hosting	89,000,000	25,000,000

us-gaap:SalesRevenueNet

Segment disclosure: FIRST concept:

2443404 - Disclosure - Segment and Geographic Information and Significant Customers (Classification of Revenue by Major

Rendering				
Reporting Entity [Axis]	0001002517 (http://www.irs.gov/efile)			
Consolidation Items [Axis]	Consolidation Items [Domain]			
Revenues from External Customers and Long-Lived Assets [Line Items]	Period [Axis]			
	2016-10-01 - 2016-12-31			
	Geographical [Axis]			
	UNITED STATES	International [Member]	Geographical [Domain]	U.S. GAAP
	349,170,000	138,488,000	496,019,000	
Segment Revenues	349,170,000	138,488,000	496,019,000	
Total revenues			487,658,000	

Fact Characteristics and Properties	
Properties	Occurrences
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity	0001002517 (http://www.sec.gov/CIK)
Period [Axis]	2016-10-01 - 2016-12-31
Consolidation Items [Axis]	Consolidation Items [Domain]
Geographical [Axis]	Geographical [Domain]
Concept	Revenues
Name (From Taxonomy)	Revenues
Prefix (From Taxonomy)	us-gaap
Balance Type	Credit
Period Type	For Period (duration)
Data Type	Monetary
Fact Value	496019000
Units	USD

Rocket Fuel Inc.

<http://www.sec.gov/Archives/edgar/data/1477200/000147720017000044/0001477200-17-000044-index.htm>

There is a conflict/contradiction caused by representing a before tax fact and an after tax fact with the exact same value; in addition income tax expense is explicitly reported which should represent the difference between those two facts. And so, what is reported is illogical because of the contradiction.

These are the conflicting concepts:

	(6,853,000)	fac:OperatingIncomeLoss[us-gaap:OperatingIncomeLoss[-57,717,000]]
Income (Loss) from Continuing Operations Before Tax	(64,570,000)	fac:IncomeLossFromContinuingOperationsBeforeTax[us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments[-64,570,000]]
Income Tax Expense (Benefit)	1,125,000	fac:IncomeTaxExpenseBenefit[us-gaap:IncomeTaxExpenseBenefit[1,125,000]]
Income (Loss) from Continuing Operations After Tax	(64,570,000)	fac:IncomeLossFromContinuingOperationsAfterTax[us-gaap:IncomeLossFromContinuingOperations[-64,570,000]]
Income (Loss) from Discontinued Operations		fac:IncomeLossFromDiscontinuedOperations[us-gaap:IncomeLossFromDiscontinuedOperations]

The FIRST is used on the income statement to represent this line item:

Restructuring Charges	8,122,000	7,393,000	0
Total costs and expenses	513,980,000	663,286,000	468,832,000
Operating loss	(57,717,000)	(201,649,000)	(60,191,000)
Other expense, net:			
Interest expense	(4,466,000)	(4,563,000)	(3,092,000)
Other (income) expense, net	2,387,000	3,112,000	5,267,000
Loss before income taxes	(64,570,000)	(209,324,000)	(68,550,000)
Income tax provision (benefit)	(1,125,000)	(1,221,000)	4,239,000

The SECOND is used in this disclosure to represent this line item:

Disclosure - INCOME TAXES (Details) Income Tax Examination [Table]

Rendering					
Reporting Entity [Axis]		0001477200 (http://www.sec.gov/CIK)			
		Period [Axis]			
		2016-01-01 - 2016-12-31		2015-01-01 - 2015-12-31	
		Income Tax Authority [Axis]		Income Tax Authority [Axis]	
		Federal	State	Income Tax Authority [Domain]	Income Tax Authority [Domain]
Income Tax Examination [Line Items]					
Amount				13,800,000	29,800,000
Income tax (benefit) provision				1,125,000	1,221,000
Foreign				(273,000)	(253,000)
State				0	(327,000)
Federal				14,000	14,000
Foreign				1,379,000	1,778,000
State				5,000	9,000
Federal					
Operating Loss Carryforwards					
Charitable contributions					
Deferred Tax Assets, Other Tax C					
Accrued liabilities and allowance					
Stock compensation					
Deferred Tax Assets, Tax Credit C					
Research					
Undistributed Earnings of Foreign					
Excess Deduction Not to be Recd					
Option Exercise Deduction Reduc					
State income taxes, net of federal					
Foreign rate differential					
Goodwill Impairment					
Change in valuation allowance					
Meals and entertainment					
Research credits					
Effective Income Tax Rate Recon					
Costs					
Other					
Total provision				-0.0175	-0.0058
International				2,065,000	1,836,000
Total				(64,570,000)	(209,324,000)
Income Tax Examination [Line Items]		ROWS			

Fact Characteristics and Properties	
Properties	Occurrences
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity	0001477200 (http://www.sec.gov/CIK)
Period [Axis]	2016-01-01 - 2016-12-31
Income Tax Authority [Axis]	Income Tax Authority [Domain]
Concept	Income (Loss) from Continuing Operations Attributable to Parent
Name (From Taxonomy)	IncomeLossFromContinuingOperations
Prefix (From Taxonomy)	us-gaap
Balance Type	Credit
Period Type	For Period (duration)
Data Type	Monetary
Fact Value	-64570000
Units	USD

STANLEY FURNITURE CO INC.

<http://www.sec.gov/Archives/edgar/data/797465/000151316217000052/0001513162-17-000052-index.htm>

Inconsistency between reported concepts. What is going on is that on the cash flow statement the line item "Net cash (used in) provided by operating activities" is represented by the TOTAL (continuing + discontinued) concept but SHOULD have used the CONTINUING concept because the DISCONTINUED is reported separately below:

Net Cash Flow from Operating Activities [Roll Up]	
Net Cash Flow from Operating Activities, Continuing	fac:NetCashFlowFromOperatingActivitiesContinuing[-2,580,000] = fac:NetCashFlowFromOperatingActivities[us- gaap:NetCashProvidedByUsedInOperatingActivities[-2,593,000]] - fac:NetCashFlowFromOperatingActivitiesDiscontinued[us- gaap:CashProvidedByUsedInOperatingActivitiesDiscontinuedOperations[- 13,000]]
	(2,580,000)
Net Cash Flow from Operating Activities, Discontinued	fac:NetCashFlowFromOperatingActivitiesDiscontinued[us- gaap:CashProvidedByUsedInOperatingActivitiesDiscontinuedOperations[- 13,000]]
	(13,000)
Net Cash Flow from Operating Activities	fac:NetCashFlowFromOperatingActivities[us- gaap:NetCashProvidedByUsedInOperatingActivities[-2,593,000]]
	(2,593,000)

Cash flow statement:

Cash from continued Dumping and Subsidy Offset Act, net	1,103,000	5,308,000
Interest paid, net	(191,000)	(987,000)
Income tax payments	(510,000)	(105,000)
Net cash (used in) provided by operating activities	(2,593,000)	4,589,000
Cash flows from investing activities:		
Proceeds from surrender of corporate-owned life insurance policies	28,139,000	
Net cash used by financing activities	(27,804,000)	(5,474,000)
Cash flows from discontinued operations:		
Cash (used in) provided by operating activities	(13,000)	1,282,000
Net cash (used in) provided by discontinued operations	(13,000)	1,282,000
Net (decrease) increase cash	(2,285,000)	913,000

SUNVESTA, INC.

<http://www.sec.gov/Archives/edgar/data/1060409/000121152417000022/0001211524-17-000022-index.htm>

The fact used to represent the concept “us-gaap:OperatingExpenses” was entered as a NEGATIVE value rather than a POSITIVE value:

Asset Impairment Charges	(2,642,556)	
Hotels and Resorts		
Operating Expenses	(7,721,754)	(5,986,071)
Operating Income (Loss)	(7,721,754)	(5,986,071)
Amortization of Deferred Charges		
Gains (Losses) on Sales of Assets		
Loss on sale of investments		
Gains (Losses) on Extinguishments		
Interest Income		
Interest Expense		
Amortization of Debt Discount Premium		
Nonoperating Income (Expense)		
Investment Income, Nonoperating		
Exchange Differences		
Cost-method Investments, Realized Gain (Loss)	2,500,486	386,660
Other Nonoperating Income (Expense)	(261,468)	(108,122)
Nonoperating Income (Expense)	(3,239,586)	(13,745,000)

Fact Characteristics and Properties

Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity [Axis]	0001060409 (http://www.sec.gov/CIK)
Period [Axis]	2016-01-01 - 2016-12-31
Concept	Operating Expenses
Fact value	-7721754
Units	USD
Decimals (rounding)	INF
Parenthetical explanation (i.e. footnote)	(None)

SYNERGY PHARMACEUTICALS, INC.

<http://www.sec.gov/Archives/edgar/data/1347613/000134761317000003/0001347613-17-000003-index.htm>

Contradiction/conflict between two facts. One could perhaps make the case that this is a rounding issue; HOWEVER, to do that correctly what should have occurred is that the SAME CONCEPT should be used and TWO FACTS created with different decimals values (i.e. as opposed to what is going on here which is to use two different concepts which mean two DIFFERENT THINGS to represent this information)

Net Cash Flow from Operating Activities [Roll Up]		
Net Cash Flow from Operating Activities, Continuing	(129,800,000)	fac:NetCashFlowFromOperatingActivitiesContinuing[us-gaap:NetCashProvidedByUsedInOperatingActivitiesContinuingOperations[-129,800,000]]
Net Cash Flow from Operating Activities, Discontinued	0	fac:NetCashFlowFromOperatingActivitiesDiscontinued[0] = 0
Net Cash Flow from Operating Activities	(129,753,000)	fac:NetCashFlowFromOperatingActivities[us-gaap:NetCashProvidedByUsedInOperatingActivities[-129,753,000]]

Cash flow statement:

Security deposits		(180,000)	(69,000)
Accounts payable and accrued expenses	11,546,000	1,867,000	316,000
Prepaid expenses and other current assets	2,416,000	531,000	(124,000)
Accrued interest expense on senior convertible notes	(1,694,000)	(512,000)	2,500,000
Total Adjustments	68,854,000	16,511,000	6,644,000
Net Cash used in Operating Activities	(129,753,000)	(100,989,000)	(89,064,000)
Cash Flows From Investing Activities:			
Net sales (purchases) of available-for-sale securities	50,097,000	(200,000)	0
Additions to property and equipment	(297,000)	(50,000)	(173,000)

Disclosure:

Reporting Entity [Axis]	0001347613 (http://www.sec.gov/CIK)		
Organization, Consolidation and Presentation of Financial Statements [Abstract]	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-12-31
Organization, Consolidation and Presentation of Financial Statements [Abstract]			
Cash and cash equivalents	82,387,000	61,653,000	146,470,000
Cash, cash equivalents, and available for sale securities	111,800,000		
Net cash provided by (used in) operating activities	(129,800,000)	(101,000,000)	
Working capital	59,500,000	95,500,000	
Available-for-sale securities	0	50,097,000	

Fact Characteristics and Properties	
Properties	Occurrences
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity	0001347613 (http://www.sec.gov/CIK)
Period [Axis]	2016-01-01 - 2016-12-31
Concept	Net Cash Provided by (Used in) Operating Activities Continuing Operations
Name (From Taxonomy)	NetCashProvidedByUsedInOperatingActivitiesContinuingOperations
Prefix (From Taxonomy)	us-gaap
Balance Type	
Period Type	For Period (duration)
Data Type	Monetary
Fact Value	-129800000
Units	USD
Decimals (rounding)	-5

TELKONET INC

<http://www.sec.gov/Archives/edgar/data/1094084/000168316816000556/0001683168-16-000556-index.htm>

Per the US GAAP XBRL Taxonomy this is the relation between cost of revenues related concepts:

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~161*v~5016\)!con~\(id~3547327\)!net~\(a~3190*!~772\)!lang~\(code~en-us\)!path~\(g~92625*p~0 0 1 0 0 0 0 0 0 0 1 3\)!rg~\(rg~32*p~12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~161*v~5016)!con~(id~3547327)!net~(a~3190*!~772)!lang~(code~en-us)!path~(g~92625*p~0 0 1 0 0 0 0 0 0 0 1 3)!rg~(rg~32*p~12))

Cost of Revenue

Calculations

124000 - Statement - Statement of Income (Including Gross Margin)

	Cost of Goods and Services Sold	Dr
+	Financial Services Costs	Dr
+	Liability for Future Policy Benefits, Period Expense (Income)	Dr
+	Interest Credited to Policyholders Account Balances	Dr
+	Policyholder Dividends, Expense	Dr
+	Deferred Sales Inducement Cost, Amortization Expense	Dr
+	Present Value of Future Insurance Profits, Amortization Expense	Dr
+	Amortization of Mortgage Servicing Rights (MSRs)	Dr
+	Deferred Policy Acquisition Costs, Amortization Expense	Dr
+	Insurance Tax	Dr
+	Amortization of Value of Business Acquired (VOBA)	Dr
+	Other Cost of Operating Revenue	Dr
	Cost of Revenue	Dr

Income statement: reversed a relation, the WHOLE was used as a PART and the PART was used as a WHOLE:

Income Statement [Abstract]	Period [Axis]			
	2016-07-01 - 2016-09-30	2016-01-01 - 2016-09-30	2015-07-01 - 2015-09-30	2015-01-01 - 2015-09-30
Income Statement [Abstract]				
Revenues, net:				
Product	2,399,473	9,148,599	2,979,834	8,289,596
Recurring	1,138,453	3,282,802	1,077,586	3,097,844
Total Net Revenue	3,537,926	12,431,401	4,057,420	11,387,440
Cost of Sales:				
Product	1,336,107	4,948,089	1,513,727	4,286,144
Recurring	279,296	789,865	253,394	727,665
Total Cost of Sales	1,615,403	5,737,954	1,767,121	5,013,809
Gross Profit	1,922,523	6,693,447	2,290,299	6,373,631
Operating Expenses:				
Research and development	429,022	1,321,007	373,000	1,128,556

TELOS CORP

<http://www.sec.gov/Archives/edgar/data/320121/000032012117000007/0000320121-17-000007-index.htm>

Two facts are reported as PART OF liabilities that are temporary equity per the US GAAP XBRL Taxoomy:

us-gaap:RedeemableNoncontrollingInterestEquityPreferredCarryingAmount = 127742000

us-gaap:RedeemableNoncontrollingInterestEquityOtherCarryingAmount = 2092000

Total current liabilities			33,842,000
Senior	us-gaap:RedeemableNoncontrollingInterestEquityOtherCarryingAmount		0
Subordinated			0
Capital lease obligation (Note 10)			18,990,000
Deferred income taxes (Note 9)			3,391,000
Senior redeemable preferred stock (Note 7)			2,092,000
Public preferred stock (Note 7)			127,742,000
Other liabilities			919,000
Total liabilities			186,775,000
Commitments and subsequent events	us-gaap:RedeemableNoncontrollingInterestEquityPreferredCarryingAmount		
Stockholders' deficit (Note 8)			
Telos stockholders' deficit			
Common stock	65,000	13,000	
Additional paid-in capital			3,229,000
Accumulated other comprehensive income			

Trovagene, Inc.

<http://www.sec.gov/Archives/edgar/data/1213037/000162828017002601/0001628280-17-002601-index.htm>

First, the statement of comprehensive income was not reported next to the income statement which is required:

1001000 - Statement - Consolidated Balance Sheets	Statement	Detail
1001501 - Statement - Consolidated Balance Sheets (Parenthetical)	Statement	Detail
1002000 - Statement - Consolidated Statements of Operations and Comprehensive Loss	Statement	Detail
1003000 - Statement - Consolidated Statements of Stockholders' Equity (Deficit)	Statement	Detail
1004000 - Statement - Consolidated Statements of Cash Flows	Statement	Detail
1005000 - Statement - Consolidated Statements of Comprehensive Loss Statement	Statement	Detail
2101100 - Disclosure - Business Overview and Liquidity	Disclosure	TextBlock
2102100 - Disclosure - Basis of Presentation and Summary of Significant Accounting Pol	Disclosure	TextBlock
2103100 - Disclosure - Supplementary Balance Sheet Information	Disclosure	TextBlock
2104100 - Disclosure - Stockholders' Equity	Disclosure	TextBlock
2105100 - Disclosure - Stock-Based Compensation	Disclosure	TextBlock
2106100 - Disclosure - Derivative Financial Instruments - Warrants	Disclosure	TextBlock

Second, there is no way that such a high-level concept such as the one shown below would be required to be extended as is the case here: either that extension concept is wrong or a concept is missing from the US GAAP XBRL Taxonomy. Further, this should be reviewed as other concepts appear wrong:

Statement of Comprehensive Income [Abstract]	Period [Axis]		
	2016-10-01 - 2016-12-31	2015-10-01 - 2015-12-31	2014-01-01 - 2014-12-31
Statement of Comprehensive Income [Abstract]			
Net loss			(14,325,484)
Unrealized loss from foreign currency translation	(1,708)	0	0
Unrealized loss on securities available-for-sale	(9,065)	0	0
Other Comprehensive Income (Loss), Net of Tax	(10,773)	0	0
Total comprehensive income (loss), net of tax	(39,214,492)	(27,471,094)	(14,325,484)
Preferred Stock Dividends, Income Statement Impact			(23,015)
Comprehensive Income (Loss), Net of Tax, Attributable to Parent	(39,238,732)	(27,495,334)	(14,348,499)

trov:ComprehensiveIncomeLossAvailabletoCommonStockholdersBasic

Vanguard Natural Resources, LLC

<http://www.sec.gov/Archives/edgar/data/1384072/000138407217000044/0001384072-17-000044-index.htm>

Both of these facts are reported. Either one of two things is going on: (1) these facts are conflicting or (2) these are DUPLICATE facts: The FIRST is equivalent to TOTAL EQUITY, the SECOND is equivalent to PARENT EQUITY; so there is NO WAY the values can be the same because of the NONCONTROLLING INTEREST which clearly exists:

us-gaap:LimitedLiabilityCompanyLlcMembersEquityIncludingPortionAttributableToNoncontrollingInterest = -898,865,000

us-gaap:PartnersCapital -898,865,000

Balance sheet:

and contingencies (Note 8)				xsi:nil
Members' deficit				
Total VNR members' deficit	335,444,000	(1,248,767,000)	7,615,000	(905,708,000)
Non-controlling interest in subsidiary				6,843,000
Total members' deficit				(898,865,000)
Total liabilities and members' deficit				1,309,288,000

Statement of changes in equity:

1004000 - Statement - CONSOLIDATED STATEMENTS OF MEMBERS' EQUITY Statement [Table]			
Rendering			PartnersCapital
Reporting Entity [Axis]		0001384072 (http://www.sec.gov/CIK)	
16-12-31			
[Axis]		Class B Units (Member)	Class of Stock (Domain)
Equity Components [Axis]		Equity Components [Axis]	Equity Components [Axis]
Member Units (Member)		Noncontrolling Interest (Member)	Equity Component (Domain)
Business Acquisition [Axis]	Statement [Line Items]		
	Issuance costs related to prior period equity transactions		
	Unit-based compensation		
	Non-controlling interest in subsidiary		
	Net income (loss)		
	Net income (loss)		
	Potato Hills cash distribution to non-controlling interest		
Business Acquisition, Acquire (Domain)	Increase (Decrease) in Members' Equity		
	Balance		
	Issuance of units, net of offering costs		
	Repurchase of units under the common program		
	Distributions to Preferred unitholders (see Note 9)		
	Distributions to Common and Class B unitholders (see Note 9)		
	Issuance costs related to prior period equity transactions		
	Unit-based compensation		
	Non-controlling interest in subsidiary		
	Net income (loss)		
	Net income (loss)		
	Potato Hills cash distribution to non-controlling interest		
	Balance	7,615,000	6,843,000 (898,865,000)