

Deloitte 2

Generator	Auditor	CIK	EntityRegistrantName	Total	EntityComments
Workiva	Deloitte	0001646383	CSRA INC.	2	CFE: Inappropriate use of concept us-gaap:IncomeLossFromContinuingOperations in disclosure. Inappropriate use of concept us-gaap:OperatingExpenses.
Certent (was Rivet)	Deloitte	0001108109	COMMUNITY HEALTH SYSTEMS INC	1	CFE: Error related to healthcare revenues concept relations.
Workiva	Deloitte	0000931336	DEAN FOODS CO	1	CFE: Used WHOLE and then PART to represent income from discontinued operations
Workiva	Deloitte	0000277375	Delta Natural Gas Co Inc	1	CFE: Inappropriate use of concept us-gaap:LiabilitiesNoncurrent, long-term debt issue.
Workiva	Deloitte	0001603286	Dominion Midstream Partners, LP	2	CFE: Inappropriate extension concept, dm:IncomeLossIncludingPortionAttributabletoNoncontrollingInterestLessNetIncomeAttributabletoPredecessors
Workiva	Deloitte	0000029915	DOW CHEMICAL CO /DE/	2	CFE: (Emailed) Inappropriate extension concept, dow:IncomeBeforeIncomeTaxes
Workiva	Deloitte	0001418135	Dr Pepper Snapple Group, Inc.	2	CFE: Inappropriate use of concept us-gaap:IncomeLossFromContinuingOperations on IS.
Workiva	Deloitte	0001326160	Duke Energy Corporation	1	CFE: Net cash flow does not foot.
Workiva	Deloitte	0001591763	Enable Midstream Partners, LP	1	CFE: WHOLE/PART issue related to use of revenues concept us-gaap:NaturalGasMidstreamRevenue relative to other revenues concepts.
Workiva	Deloitte	0001502749	EverBank Financial Corp	1	CFE: Inappropriate use of XBRL dimensions on statement of comprehensive income, impacts comprehensive income.
Workiva	Deloitte	0000886035	GENERAL CABLE CORP /DE/	1	CFE: Total reported fact us-gaap:OtherComprehensiveIncomeLossNetOfTax and details on statement of comprehensive income do not agree. WORLDVIEW.
Workiva	Deloitte	0001566912	Griffin-American Healthcare REIT III, Inc.	1	CFE: WHOLE/PART revenues issue; us-gaap:Revenues 148,448,000
Workiva	Deloitte	0000874766	HARTFORD FINANCIAL SERVICES GROUP INC/DE	1	CFE: Conflicting equity concepts.
Workiva	Deloitte	0000883984	ICU MEDICAL INC/DE	2	CFE: INFO:10-K issue: Inappropriate use of concept us-gaap:IncomeLossFromContinuingOperations in a disclosure; see tax disclosure, details are before tax, total after tax.
Workiva	Deloitte	0000051434	INTERNATIONAL PAPER CO /NEW/	1	CFE: Inappropriate use of concept us-gaap:AssetsNoncurrent, should be using us-gaap:NoncurrentAssets in long lived assets by geographic area.
Merrill	Deloitte	0001065865	JANUS CAPITAL GROUP INC	1	CFE: Why is the line item Comprehensive income an extension concept?
Workiva	Deloitte	0000902274	LIBBEY INC	1	CFE: Conflicting, contradictory revenues facts; WHOLE/PART error; INFO:10-K issue: Conflicting revenue concepts.
Workiva	Deloitte	0000930420	KFORCE INC	1	CFE: Used us-gaap:OtherComprehensiveIncomeLossNetOfTax to represent comprehensive income. Inconsistent use of us-gaap:OperatingExpenses.
Workiva	Deloitte	0001386926	KKR Financial Holdings LLC	1	CFE: Inappropriate use of dimensions. Successor/predecessor issue.
Workiva	Deloitte	0000920760	LENNAR CORP /NEW/	1	CFE: Undistributed earnings issue.
Workiva	Deloitte	0000060667	LOWES COMPANIES INC	1	CFE: Conflict between us-gaap:ProfitLoss and us-gaap:NetIncomeLoss, see EPS disclosure.

CSRA INC.

<http://www.sec.gov/Archives/edgar/data/1646383/000164638317000014/0001646383-17-000014-index.htm>

This has two problems. First, the concept “us-gaap:OperatingExpenses” is incorrectly used to represent the line item “Total costs and expenses”. Note the “cost of revenues” and the “interest expense”:

Income Statement [Abstract]	2016-10-01 - 2016-12-30	2016-04-02 - 2016-12-30	2015-10-03 - 2016-01-01	2015-04-04 - 2016-01-01
Income Statement [Abstract]				
Revenue	1,222,000,000	3,739,000,000	1,031,000,000	2,955,000,000
Related-party revenue	0	0	1,000,000	5,000,000
Total revenue	1,222,000,000	3,739,000,000	1,032,000,000	2,960,000,000
Cost of services	866,000,000	2,840,000,000	816,000,000	2,344,000,000
Related-party cost of services	0	0	1,000,000	5,000,000
Total cost of services (excludes depreciation and amortization)	866,000,000	2,840,000,000	817,000,000	2,349,000,000
Selling, general and administrative expenses	49,000,000	160,000,000		
Separation and merger costs	5,000,000	18,000,000		
Depreciation and amortization	61,000,000	189,000,000	45,000,000	113,000,000
Interest expense, net	36,000,000	95,000,000	14,000,000	24,000,000
Other expense (income), net	1,000,000	3,000,000	4,000,000	(17,000,000)
Total costs and expenses	1,018,000,000	3,305,000,000	974,000,000	2,704,000,000
Income before income taxes	204,000,000	434,000,000	58,000,000	256,000,000
Income tax expense	76,000,000	158,000,000	7,000,000	85,000,000
Net income	128,000,000	276,000,000	51,000,000	171,000,000

The concepts “income from continuing operations after tax” and “net income (loss)” contradict one another:

Income Statement [Line Items]	Fact	
	Value	Origin
Net Income (Loss) [Roll Up]		
Income (Loss) from Continuing Operations After Tax [Roll Up]		
Income (Loss) from Continuing Operations Before Tax [Roll Up]		
Operating and Nonoperating Revenues	3,739,000,000	fac:OperatingAndNonoperatingRevenues[us-gaap:Revenues[3,739,000,000]]
Operating and Nonoperating Costs and Expenses		fac:OperatingAndNonoperatingCostsAndExpenses[3,305,000,000] = fac:OperatingAndNonoperatingRevenues[us-gaap:Revenues[3,739,000,000]] - fac:IncomeLossFromContinuingOperationsBeforeTax[us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments[434,000,000]]
Income (Loss) from Continuing Operations Before Tax	3,305,000,000	
	434,000,000	fac:IncomeLossFromContinuingOperationsBeforeTax[us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments[434,000,000]]
Income Tax Expense (Benefit)	158,000,000	fac:IncomeTaxExpenseBenefit[us-gaap:IncomeTaxExpenseBenefit[158,000,000]]
Income (Loss) from Continuing Operations After Tax	267,000,000	fac:IncomeLossFromContinuingOperationsAfterTax[us-gaap:IncomeLossFromContinuingOperations[267,000,000]]
Income (Loss) from Discontinued Operations, Net of Tax	0	fac:IncomeLossFromDiscontinuedOperationsNetOfTax[0] = 0
Extraordinary Items of Income (Expense), Net of Tax	0	fac:ExtraordinaryItemsOfIncomeExpenseNetOfTax[0] = 0
Net Income (Loss)	276,000,000	fac:NetIncomeLoss[us-gaap:ProfitLoss[276,000,000]]

The use of this concept “us-gAAP:IncomeLossFromContinuingOperations” in this disclosure is causing the issue:

re - Acquisitions and Divestitures - Pro Forma Financial Information (Details) Schedule of Business Acquisitions, by Acquisition [Table]

Fact Characteristics and Properties			
Properties		Occurrences	
Characteristic, trait or fact	Value of characteristic, trait, or fact		
Reporting Entity	0001646383 (http://www.sec.gov/CIK)		
Period [Axis]	2016-10-01 - 2016-12-30		
Scenario [Axis]	Scenario, Unspecified [Domain]		
Nonrecurring Adjustment [Axis]	Nonrecurring Adjustment [Domain]		
Legal Entity [Axis]	Entity [Domain]		
Concept	Income (Loss) from Continuing Operations, Net of Tax, 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	126000000		

Reporting Entity [Axis]				
Legal Entity [Axis]				
Historical Computer Sciences G				
Historical SRA				
Entity [Domain]				
Revenue	xsl:nil	1,222,000,000	1,222,000,000	
Income (loss) from continuing operations attributable to Parent and CSRA Shareholders	3,000,000	129,000,000	126,000,000	
Income per common share, basic (in USD per share)		0.79	0.77	

DEAN FOODS CO

<http://www.sec.gov/Archives/edgar/data/931336/000093133617000007/0000931336-17-000007-index.htm>

The WHOLE amount of income from discontinued operations concept is used and then a concept which is a PART of that WHOLE to represent two PARTS on the income statement. That is illogical:

Other income, net	(5,778,000)	(3,751,000)	(1,620,000)
Total other income (loss)	(5,778,000)	(3,751,000)	(1,620,000)
Income (loss) from continuing operations before income taxes	202,651,000	(13,310,000)	(52,283,000)
Income tax expense (benefit)	82,034,000	(5,229,000)	(32,096,000)
Income (loss) from continuing operations	120,617,000	(8,081,000)	(20,187,000)
Loss from discontinued operations, net of tax	(312,000)	(1,095,000)	(652,000)
Gain (loss) on sale of discontinued operations, net of tax	(376,000)	668,000	543,000
Income (loss) from discontinued operations, net of tax	(688,000)	(427,000)	(119,000)
Net income (loss)	119,929,000	(8,508,000)	(20,296,000)

Per the US GAAP XBRL Taxonomy, this is the relation between those two concepts, the SECOND is PART OF the first:

124001 - Statement - Statement of Income	
Discontinued Operation, Amount of Adjustment to Prior Period Gain (Loss) on Disposal, Net of Tax	Cr
+ Discontinued Operation, Gain (Loss) on Disposal of Discontinued Operation, Net of Tax	Cr
+ Discontinued Operation, Income (Loss) from Discontinued Operation During Phase-out Period, Net of Tax	Cr
- Discontinued Operation, Provision for Loss (Gain) on Disposal, Net of Tax	Dr
income (Loss) from Discontinued Operations, Net of Tax, Including Portion Attributable to Noncontrolling Interest	Cr

Delta Natural Gas Co Inc

<http://www.sec.gov/Archives/edgar/data/277375/000027737517000024/0000277375-17-000024-index.htm>

Concept “us-gaap:LiabilitiesNoncurrent” being used inconsistently with the US GAAP XBRL Taxonomy:

Accrued interest on	108,092	11,823
Accrued vacation	642,445	756,138
Other current liabilities	640,171	585,342
Total current liabilities	11,024,450	9,356,415
Long-Term Debt	48,925,996	50,422,796
Long-Term Liabilities		
Deferred income taxes	44,681,084	43,405,098
Regulatory liabilities	1,126,567	1,138,141
Accrued pension	989,802	1,833,780
Asset retirement obligations	4,054,909	3,917,585
Other long-term liabilities	1,178,324	1,078,345
Total long-term liabilities	52,030,686	51,372,949
us-gaap:LiabilitiesNoncurrent	Total liabilities	111,981,132
		111,152,160
Shareholders' Equity		
Common shares (\$1.00 par value), 20,000,000 shares authorized; 7,123,648 and 7,087,762 shares outstanding at December 31, 2016 and June 30, 2016, respectively	7,123,648	7,087,762

Per the US GAAP XBRL Taxonomy:

104000 - Statement - Statement of Financial Position, Classified	
	Liabilities, Current Cr
+	Liabilities, Noncurrent Cr
	Liabilities Cr

Notice the Long-term debt line item. Should be using the concept “us-gaap:LiabilitiesOtherThanLongtermDebtNoncurrent”

Calculations	
104000 - Statement - Statement of Financial Position, Classified	
	Long-term Debt and Capital Lease Obligations Cr
+	Liabilities, Other than Long-term Debt, Noncurrent Cr
	Liabilities, Noncurrent Cr

Dominion Midstream Partners, LP

<http://www.sec.gov/Archives/edgar/data/1603286/000119312517060440/0001193125-17-060440-index.htm>

Not sure what this filer is trying to say, but these three concepts are all explicitly provided and they do not reconcile to one another correctly:

Net Income (Loss) Breakdown [Line Items]	Period [Axis]	
	2016-01-01 - 2016-12-31	
	Fact	
	Value	Origin
Net Income (Loss) [Roll Up]		
Net Income (Loss) Attributable to Parent		fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss[106,400,000]]
	106,400,000	+
Net Income (Loss) Attributable to Noncontrolling Interest		fac:NetIncomeLossAttributableToNoncontrollingInterest[us-gaap:IncomeLossAttributableToNoncontrollingInterest[117,800,000]]
	117,800,000	+
Net Income (Loss)		fac:NetIncomeLoss[us-gaap:IncomeLossIncludingPortionAttributableToNoncontrollingInterest[229,700,000]]
	229,700,000	+
Validation Results [Hierarchy]		
IS7		fac:NetIncomeLoss[us-gaap:IncomeLossIncludingPortionAttributableToNoncontrollingInterest[229,700,000]] = (fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss[106,400,000]] + fac:NetIncomeLossAttributableToNoncontrollingInterest[us-gaap:IncomeLossAttributableToNoncontrollingInterest[117,800,000]])
	5,500,000	

Earnings from equity method investments	53,000,000	5,600,000	0
Other income			
Interest and related charges	100,000	600,000	0
Income from operations including noncontrolling interest before income tax	236,000,000	198,600,000	158,700,000
Income tax expense	6,300,000 ³	2,100,000 ²	51,800,000 ⁴
Net income including noncontrolling interest and predecessors	229,700,000	196,500,000	106,900,000
Net income including noncontrolling interest	224,200,000	194,200,000	26,300,000 ⁵
Less: Net income attributable to noncontrolling interest	117,800,000	121,700,000	16,800,000
Net income attributable to partners	106,400,000	72,500,000	9,500,000

dm:IncomeLossIncludingPortionAttributableToNoncontrollingInterestLes

us-gaap:IncomeLossAttributableToNoncontrollingInterest

DOW CHEMICAL CO /DE/

<http://www.sec.gov/Archives/edgar/data/29915/000002991517000011/0000029915-17-000011-index.htm>

Inappropriate extension concept used to represent line item "Income before income taxes". This would be very, very hard to justify:

Statement [Line Items]	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Net Sales	48,158,000,000	48,778,000,000	58,167,000,000
Cost of sales	37,641,000,000	37,836,000,000	47,464,000,000
Research and development expenses	1,584,000,000	1,598,000,000	1,647,000,000
Selling, general and administrative expenses	3,304,000,000	2,971,000,000	3,106,000,000
Amortization of intangibles	544,000,000	419,000,000	436,000,000
Goodwill and other intangible asset impairment losses	0	0	50,000,000
Restructuring charges (credits)	452,000,000 ¹	415,000,000 ¹	(3,000,000) ¹
Asbestos-related charge	1,113,000,000 ²	0	78,000,000 ²
Equity in earnings of nonconsolidated affiliates	442,000,000	674,000,000	835,000,000
Sundry income (expense) - net	1,202,000,000		
Interest income	107,000,000		
Interest expense and amortization of debt discount	858,000,000	946,000,000	983,000,000
Income Before Income Taxes	4,413,000,000	9,930,000,000	5,265,000,000
Provision for income taxes	9,000,000	2,147,000,000	1,426,000,000
Net Income	4,404,000,000	7,783,000,000	3,839,000,000
Net income attributable to noncontrolling interests	86,000,000	98,000,000	67,000,000
Net Income Attributable to The Dow Chemical Company	4,318,000,000	7,685,000,000	3,772,000,000
Preferred stock dividends	(340,000,000)	(340,000,000)	(340,000,000)
Net Income Available for The Dow Chemical Company Common Stockholders	3,978,000,000	7,345,000,000	3,432,000,000

Dr Pepper Snapple Group, Inc.

<http://www.sec.gov/Archives/edgar/data/1418135/000141813517000010/0001418135-17-000010-index.htm>

Inappropriate use of concept “us-gaap:IncomeLossFromContinuingOperations” to represent a meaningless subtotal, inconsistent with US GAAP XBRL Taxonomy and other filings:

1002000 - Statement - Consolidated Statements of Income Consolidated Statements of Income [Table]			
Fact Characteristics and Properties			
Properties		Occurrences	
Reporting Entity [Axis]		Value of characteristic, trait, or fact	
Characteristic, trait or fact		Value of characteristic, trait, or fact	
Reporting Entity		0001418135 (http://www.sec.gov/CIK)	
Period [Axis]		2016-01-01 - 2016-12-31	
Concept		Income (Loss) from Continuing Operations, of Tax, 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		849000000	
Units		USD	
Decimals (rounding)		-6	
Income before provision for income taxes and equity in (loss) earnings of unconsolidated subsidiaries		1,283,000,000	
Provision for income taxes		434,000,000	
Income before equity in (loss) earnings of unconsolidated subsidiaries		849,000,000	
Equity in (loss) earnings of unconsolidated subsidiaries, net of tax		(2,000,000)	
Net income		165,000,000	847,000,000 240,000,000
Earnings per common share			

Should create an extension concept, that concept is not provided for in the US GAAP XBRL Taxonomy and really need not be (but could be) because it is a meaningless subtotal that is sometimes provided and other times not provided.

Duke Energy Corporation

<http://www.sec.gov/Archives/edgar/data/1326160/000132616017000016/0001326160-17-000016-index.htm>

Inappropriate extension concept “duk:ChangesinCashandCashEquivalentsHeldForSale” or concept missing from the US GAAP XBRL Taxonomy for line item “Changes in cash and cash equivalents including assets held for sale”. Many filers use a discontinued operation concept to represent this line item. Regardless; there is no way it would be justified to require a reporting entity to create an extension concept for such a high-level financial report line item.

Distributions to noncontrolling interests			(6,000,000)
Capital contribution from parent			
Dividends to parent			
Distributions to parent	(2,000,000,000)		
Contributions from noncontrolling Interests			
Dividends paid			
Repurchase of common shares			
Other		9,000,000	
Net cash provided by (used in) financing activities	(769,000,000)	4,270,000,000	
Changes in Cash and Cash Equivalents included in asses held for sale		474,000,000	
Net increase (decrease) in cash and cash equivalents		9,000,000	
Cash and cash equivalents at beginning of period	1,000,000	383,000,000	
Cash and cash equivalents at end of period	1,000,000	392,000,000	

Enable Midstream Partners, LP

<http://www.sec.gov/Archives/edgar/data/1591763/000159176317000010/0001591763-17-000010-index.htm>

Fact determination of fac:Revenues		
1	us-gaap:Revenues	-
2	us-gaap:SalesRevenueNet	-
3	us-gaap:SalesRevenueServicesNet	1,100,000,000
4	us-gaap:SalesRevenueGoodsNet	1,172,000,000

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~\(q~32*p~12\)](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~(q~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

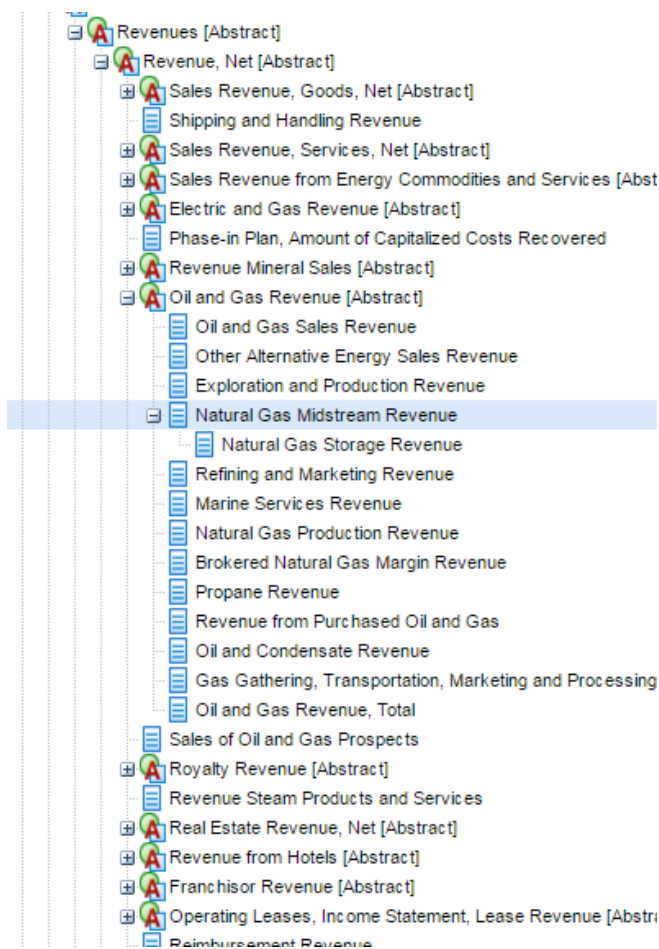
Revenue, Net

Calculations		
124000 - Statement - Statement of Income (Including Gross Margin)		
	Sales Revenue, Goods, Net	Cr
+	Shipping and Handling Revenue	Cr
+	Sales Revenue, Services, Net	Cr
+	Sales Revenue from Energy Commodities and Services	Cr
+	Electric and Gas Revenue	Cr
+	Phase-in Plan, Amount of Capitalized Costs Recovered	Cr
+	Oil and Gas Revenue	Cr
+	Revenue Steam Products and Services	Cr
+	Other Revenue, Net	Cr
+	Sale of Trust Assets to Pay Expenses	Cr
+	Passenger Revenue	Cr
+	Cargo and Freight Revenue	Cr
+	Revenue, Net	Cr

us-gaap:SalesRevenueGoodsNet

us-gaap:SalesRevenueServicesNet

us-gaap:SalesRevenueNet



Concept “us-gaap:NaturalGasMidstreamRevenue” is used to represent “Total revenues” line item, which contradicts US GAAP XBRL Taxonomy:

Statement [Line Items]	Limited Partners' Capital Account by Class [Axis]		
	Common Units	Subordinated Units	Limited Partners' Capital Account, Class [Domain]
Revenues (including revenues from affiliates (Note 14)):			
Product sales			1,172,000,000
Service revenue			1,100,000,000
Total Revenues			2,272,000,000
Cost and Expenses			

EverBank Financial Corp

<http://www.sec.gov/Archives/edgar/data/1502749/000150274917000007/0001502749-17-000007-index.htm>

Inappropriate use of XBRL Dimensions on statement of comprehensive income:

Statement [Line Items]	Period [Axis]					
	2016-01-01 - 2016-12-31		2015-01-01 - 2015-12-31		2014-01-01 - 2014-12-31	
	Legal Entity [Axis]		Legal Entity [Axis]		Legal Entity [Axis]	
	Parent Company [Member]	Entity [Domain]	Parent Company [Member]	Entity [Domain]	Parent Company [Member]	Entity [Domain]
Net Income	144,931,000	144,931,000	130,526,000	130,526,000	148,082,000	148,082,000
Unrealized Gains (Losses) on Debt Securities						
Unrealized gains (losses) due to changes in fair value		(5,193,000)		4,387,000		6,914,000
Reclassification of unrealized losses (gains) to earnings		559,000		(527,000)		(5,596,000)
Other-than-temporary impairment (OTTI) (noncredit portion), net of accretion		0		0		(685,000)
Tax effect		(2,209,000)		1,889,000		4,494,000
Change in unrealized gains (losses) on debt securities		3,543,000		(3,025,000)		(7,331,000)
Interest Rate Swaps						
Net unrealized gains (losses) due to changes in fair value		(4,088,000)		(9,920,000)		(27,177,000)
Reclassification of unrealized net losses		18,414,000		16,736,000		18,032,000
Tax effect		(5,378,000)		(2,207,000)		3,494,000
Changes in interest rate swaps		8,948,000		4,609,000		(5,651,000)
Other Comprehensive Income (Loss)		12,491,000		1,584,000		(12,982,000)
Comprehensive Income (Loss)	157,422,000 ¹		132,110,000 ¹		135,100,000 ¹	

GENERAL CABLE CORP /DE/

<http://www.sec.gov/Archives/edgar/data/886035/000088603517000009/0000886035-17-000009-index.htm>

Comprehensive income line items and total (which is not reported on the statement of comprehensive income) do not agree. Might be seen as a rounding error; but rounding errors are not defined by the SEC so this is not interpreted to be a rounding error:

Net income (loss)	(103,700,000)	(13,700,000)	28,300,000	(93,500,000)
Currency translation gain (loss)				47,900,000
Defined benefit plan adjustments, net of tax of \$3.6 million in 2016, \$7.2 million in 2015 and \$14.6 million in 2014				6,600,000
Other, net of tax				0
Comprehensive income (loss), net of tax				(39,000,000)

Accumulated Other Comprehensive Income (Loss) [Line Items]	Period [Axis]					
	2016-01-01 - 2016-12-31			2015-01-01 - 2015-12-31		
	Equity Components [Axis]			Equity Components [Axis]		
	Foreign Currency Translation [Member]	Change of Fair Value of Pension Benefit Obligation [Member]	Equity Component [Domain]	Foreign Currency Translation [Member]	Change of Fair Value of Pension Benefit Obligation [Member]	Equity Component [Domain]
Accumulated Other Comprehensive Income (Loss) [Roll Forward]						
Balance, December 31, 2015			(340,200,000)	(185,100,000)	(78,300,000)	(263,400,000)
Other comprehensive income (loss) before reclassifications	(12,200,000)	9,300,000	(2,900,000)	(122,800,000)	25,500,000	(97,300,000)
Amounts reclassified from accumulated other comprehensive income (loss)	59,600,000	(2,900,000)	56,700,000	32,300,000	(11,800,000)	20,500,000
Net current - period other comprehensive income (loss)	47,400,000	6,400,000	53,800,000	(90,500,000)	13,700,000	(76,800,000)
Balance, December 31, 2016	(228,200,000)	(58,200,000)	(286,400,000)	(275,600,000)	(64,600,000)	(340,200,000)

Griffin-American Healthcare REIT III, Inc.

<http://www.sec.gov/Archives/edgar/data/1566912/000156691217000012/0001566912-17-000012-index.htm>

Fact determination of fac:Revenues		
1	us-gaap:Revenues	195,038,000
2	us-gaap:SalesRevenueNet	989,571,000

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

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax=\(id~161*v~5016\)icon=\(id~3559162\)inet=\(a~3190*I~772\)lang=\(code=en-us\)path=\(g~92625*p~0.0.1.0.0.0.0.0.0.0.2\)lrg=\(rg~32*p~12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax=(id~161*v~5016)icon=(id~3559162)inet=(a~3190*I~772)lang=(code=en-us)path=(g~92625*p~0.0.1.0.0.0.0.0.0.0.2)lrg=(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:

Income Statement [Abstract]	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Income Statement [Abstract]			
Revenues:			
Resident fees and services	872,405,000	96,079,000	0
Real estate revenue	117,166,000	64,397,000	3,481,000
Total revenues	989,571,000	160,476,000	3,481,000
Expenses:			
Property operating expenses	765,139,000	81,455,000	0
Rental expenses	29,394,000	18,875,000	899,000

us-gaap:SalesRevenueNet

Segment disclosure:

2419402 - Disclosure - Segment Reporting - Summary Information for Reportable Segments (Detail)

dering



it fees and services	810,034,000	872,405,000	
ate revenue	0	117,166,000	
es:			
operating expenses	722,793,000	765,139,000	
Real Estate Revenue	0	29,394,000	
Segment net operating income	87,241,000	195,038,000	

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Fact Characteristics and Properties

Properties

Occurrences

Characteristic, trait or fact

Value of characteristic, trait, or fact

Reporting Entity

0001566912 (<http://www.sec.gov/CIK>)

Period [Axis]

2016-01-01 - 2016-12-31

Segments [Axis]

Segments [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

195038000

HARTFORD FINANCIAL SERVICES GROUP INC/DE

<http://www.sec.gov/Archives/edgar/data/874766/000087476617000010/0000874766-17-000010-index.htm>

Conflicting equity concepts explicitly reported:

Equity [Roll Up]		
Equity Attributable to Parent		fac:EquityAttributableToParent[us-gaap:StockholdersEquity [16,903,000,000]]
	16,903,000,000	
Equity Attributable to Noncontrolling Interest		fac:EquityAttributableToNoncontrollingInterest[-17,240,000,000] = fac:Equity[us-gaap:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest[-337,000,000]] - fac:EquityAttributableToParent[us-gaap:StockholdersEquity[16,903,000,000]]
	(17,240,000,000)	
Equity		fac:Equity[us-gaap:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest[-337,000,000]]
	(337,000,000)	

Stockholders' Equity		
Common stock, \$0.01 par value — 1,500,000,000 shares authorized, 469,744,822 and 469,750,171 shares issued	4,000,000	5,000,000
Additional paid-in capital	5,247,000,000	8,973,000,000
Retained earnings	us-gaap:StockholdersEquity	000
Treasury Stock, Value	1,125,000,000	3,557,000,000
Accumulated other comprehensive income, net of tax	(337,000,000)	(329,000,000)
Total stockholders' equity	16,903,000,000	17,642,000,000
Liabilities and Equity	223,432,000,000	228,348,000,000

Accumulated other comprehensive income disclosure:

Fact Characteristics and Properties	
Properties	Occurrences
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity	0000874766 (http://www.sec.gov/CIK)
Period [Axis]	2016-12-31
Income Statement Location [Axis]	Income Statement Location [Domain]
Defined Benefit Plans and Other Postretirement Benefit Plans Disclosures [Axis]	Defined Benefit Plans and Other Postretirement Benefit Plans [Domain]
Hedging Relationship [Axis]	Hedging Relationship [Domain]
Reclassification out of Accumulated Other Comprehensive Income [Axis]	Reclassification out of Accumulated Other Comprehensive Income [Domain]
Equity Components [Axis]	Equity Component [Domain]
Segments [Axis]	Segments [Domain]
Derivative Instrument [Axis]	Derivative Contract [Domain]
Hedging Designation [Axis]	Hedging Designation [Domain]
Concept	Stockholders' Equity, Including Portion Attributable to Noncontrolling Interest
Name (From Taxonomy)	StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest
Prefix (From Taxonomy)	us-gaap
Balance Type	Credit
Period Type	As Of (instant)
Data Type	Monetary
Fact Value	-337000000

Hedging Relationship [Domain]	Defined Benefit Plan, Settlements, Plan Assets		
	Stockholders' Equity, Including Portion Attributable to Noncontrolling Interest	000,000)	(337,000,000)
	Accumulated Other Comprehensive Income (Loss), Net of Tax [Abstract]		
	Balance at the end of period, Accumulated Other Comprehensive Income (Loss)		(337,000,000)

ICU MEDICAL INC/DE

<http://www.sec.gov/Archives/edgar/data/883984/000088398417000013/0000883984-17-000013-index.htm>

What is clearly an after tax concept per the US GAAP XBRL Taxonomy “us-gaap:IncomeLossFromContinuingOperations” was used to represent a BEFORE tax line item, which contradicts the income statement:

Disclosure - Income Taxes Income from continuing operations (Details)			
Income Taxes Income from continuing			
Reporting Entity [Axis]	0000883984 (http://www.sec.gov/CIK)		
	Period [Axis]		
Income Tax Disclosure [Abstract]	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Income Tax Disclosure [Abstract]			
Income (Loss) from Continuing Operations before	80,714,000	74,288,000	33,5
Income Taxes, Domestic			
Income (Loss) from Continuing Operations before	4,450,000	(4,589,000)	6,284
Income Taxes, Foreign			
Income (Loss) from Continuing Operations Attributable to Parent	85,164,000	69,699,000	39,792
Fact Characteristics and Properties			
Properties	Occurrences		
Characteristic, trait or fact	Value of characteristic, trait, or fact		
Reporting Entity	0000883984 (http://www.sec.gov/CIK)		
Period [Axis]	2016-01-01 - 2016-12-31		
Concept	Income (Loss) from Continuing Operations, Net of Tax, 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	85164000		

Report Element Properties	
Report Standard Label	Income (Loss) from Continuing Operations, Net of Tax, Attributable to Parent
Base Taxonomy Standard Label	Income (Loss) from Continuing Operations, Net of Tax, Attributable to Parent
Documentation	Amount after tax of income (loss) from continuing operations attributable to the parent.
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:IncomeLossFromContinuingOperations
ID	us-gaap_IncomeLossFromContinuingOperations

Labels of Report Element

From	Role	Label	Lang
Filer	Standard label	Income (Loss) from Continuing Operations, Net of Tax, Attributable to Parent	en-US
Base	Standard label	Income (Loss) from Continuing Operations, Net of Tax, Attributable to Parent	en-US
Filer	Terse label	Income (Loss) from Continuing Operations Attributable to Parent	en-US
Base	Total label	Income (Loss) from Continuing Operations, Net of Tax, Attributable to Parent, Total	en-US

INTERNATIONAL PAPER CO /NEW/

<http://www.sec.gov/Archives/edgar/data/51434/000005143417000007/0000051434-17-000007-index.htm>

Inappropriate use of concept “us-gAAP:AssetsNoncurrent” in disclosure which contradicts balance sheet; should have used concept “us-gAAP:NoncurrentAssets” per US GAAP XBRL Taxonomy:

Deferred income tax assets	299,000,000	312,000,000
Other current assets	198,000,000	212,000,000
Total Current Assets	6,969,000,000	6,477,000,000
Plants, Properties and Equipment, net	13,990,000,000	11,980,000,000
Forestlands	456,000,000	366,000,000
Investments	360,000,000	228,000,000
Financial Assets of Special Purpose Entities (Note 12)	7,033,000,000	7,014,000,000
Goodwill	3,364,000,000	3,335,000,000
Deferred Charges and Other Assets	1,173,000,000	1,131,000,000
TOTAL ASSETS	33,345,000,000	30,531,000,000

Segment Reporting Information [Line Items]	Period [Date]					
	2016-12-31					
	Consolidation Items [Axis]					
	Operating Segments [Member]				Corporate and other (b)	Consolidation Items [Domain]
	Statement, Geographical [Axis]				Statement, Geographical [Axis]	Statement, Geographical [Axis]
	United States (e)	EMEA	Pacific Rim and Asia	Americas, other than U.S.	Segment, Geographical [Domain]	Segment, Geographical [Domain]
Long-Lived Assets	11,158,000,000	1,004,000,000	1,246,000,000	1,663,000,000	375,000,000	14,446,000,000

1: Long-Lived Assets includes Forestlands and Plants, Properties and Equipment, net.

us-gAAP:AssetsNoncurrent

Network: Presentation	Lang: en-US
790000 - Disclosure	Segment Reporting
Segment Reporting [Abstract]	Segment Reporting [Abstract]
Segment Reporting Disclosure [Text Block]	Segment Reporting Disclosure [Text Block]
Schedule of Segment Reporting Information, by Segment [Table Text Block]	Schedule of Segment Reporting Information, by Segment [Table Text Block]
Segment Reconciliation [Abstract]	Segment Reconciliation [Abstract]
Segments, Geographical Areas [Abstract]	Segments, Geographical Areas [Abstract]
Geographic Areas, Revenues from External Customers [Abstract]	Geographic Areas, Revenues from External Customers [Abstract]
Geographic Areas, Long-Lived Assets [Abstract]	Geographic Areas, Long-Lived Assets [Abstract]
Schedule of Revenue from External Customers and Long-Lived Assets, by G	Schedule of Revenue from External Customers and Long-Lived Assets, by G
Schedule of Revenues from External Customers and Long-Lived Assets [Table Text Block]	Schedule of Revenues from External Customers and Long-Lived Assets [Table Text Block]
Consolidation Items [Axis]	Consolidation Items [Axis]
Geographical [Axis]	Geographical [Axis]
Revenues from External Customers and Long-Lived Assets [Line Item]	Revenues from External Customers and Long-Lived Assets [Line Item]
Revenues	Revenues
Long-Lived Assets	Long-Lived Assets
Schedule of Revenue by Major Customers by Reporting Segments [Table Text Block]	Schedule of Revenue by Major Customers by Reporting Segments [Table Text Block]

Long-Lived Assets		
Type	Lang	Label
Standard Label	en-US	Long-Lived Assets
Documentation	en-US	Long-lived assets other than fin acquisition costs, and deferred

References	
Property	Value
Name	NoncurrentAssets
Namespace	http://fasb.org/us-gaap/2017-01-31
Data Type	xbri:monetaryItemType
XBRL Type	monetaryItemType
Substitution Group	xbri:item
Period Type	instant

JANUS CAPITAL GROUP INC

<http://www.sec.gov/Archives/edgar/data/1065865/000104746917000706/0001047469-17-000706-index.htm>

Inappropriate extension concept created to represent line item "Comprehensive Income":

jns:ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterestExcludingOtherComprehensiveIncomeAttributableToNoncontrollingInterest

Proof that the concept is not appropriate is the fact that the two concepts which are detailed are NOT extension concepts. Why would ONE part of a THREE part relationships be an extension concept; but the other two are not? Not logical.

JCG Common Shareholders:						
Basic (in dollars per share)			.79		.84	.82
Diluted (in dollars per share)			.78		.80	.81
Other comprehensive income (loss), net of tax:						
Net unrealized gain (loss) on available-for-sale securities			1,100,000	(2,200,000)		1,900,000
Foreign currency translation adjustment			(1,200,000)	(4,300,000)		
Reclassifications for items included in net income			500,000	(1,000,000)		(2,200,000)
Total other comprehensive income (loss), net of tax			400,000	(7,500,000)		(300,000)
Comprehensive income			151,700,000	151,800,000		155,100,000
Comprehensive income attributable to noncontrolling interests			(4,600,000)	(3,500,000)		(1,000,000)
Comprehensive income attributable to JCG			147,100,000	148,300,000		154,100,000

KFORCE INC

<http://www.sec.gov/Archives/edgar/data/930420/000093042017000053/0000930420-17-000053-index.htm>

Used an “other comprehensive income” related concept to represent a “comprehensive income” line item:

Income from discontinued operations, net of income taxes	0	0	61,517,000
Net income	32,773,000	42,824,000	90,915,000
Other comprehensive (loss) income:			
Defined benefit pension and post-retirement plans, net of tax	(134,000)	689,000	(688,000)
Comprehensive income	32,639,000	43,513,000	90,227,000

us-gaap:OtherComprehensiveIncomeLossNetOfTax

Operating segment disclosure contradicts the income statement for the line item “us-gaap:OperatingExpenses”

sure - Reportable Segments - Operations of Segments (Detail) Schedule of Segment Reporting Information, by Segment [Table]

Reporting Entity [Axis]		0000930420 (http://www.sec.gov)	
Consolidation Items [Axis]		Fact Characteristics and Properties	
Operating Segments		Properties	Occurrences
Consolidation Items [Domain]		Characteristic, trait or fact	Value of characteristic, trait, or fact
Net service revenues		Reporting Entity	0000930420 (http://www.sec.gov/CIK)
Gross profit		Period [Axis]	2016-01-01 - 2016-12-31
Operating expenses		Segments [Axis]	Segments [Domain]
Income from continuing operations, before income taxes		Products and Services [Axis]	Products and Services [Domain]
		Consolidation Items [Axis]	Consolidation Items [Domain]
		Concept	Operating Expenses
		Name (From Taxonomy)	OperatingExpenses
		Prefix (From Taxonomy)	us-gaap
		Balance Type	Debit
		Period Type	For Period (duration)
		Data Type	Monetary
		Fact Value	352544000
		Units	USD
		Decimals (rounding)	-3

KKR Financial Holdings LLC

<http://www.sec.gov/Archives/edgar/data/1386926/000138692617000002/0001386926-17-000002-index.htm>

Inappropriate application of XBRL Dimensions. The “Successor company [Member]” should be the dimension default because that is the root economic entity that is reporting:

Statement	Period [Axis]						
	2016-01-01 - 2016-12-31		2015-01-01 - 2015-12-31		2014-05-01 - 2014-12-31		2014-01-01 - 2014-04-30
	Scenario [Axis]		Scenario [Axis]		Scenario [Axis]		Scenario [Axis]
	Successor Company	Scenario, Unspecified [Domain]	Successor Company	Scenario, Unspecified [Domain]	Successor Company	Scenario, Unspecified [Domain]	Predecessor Company
Revenues							
Loan interest income	226,692,000		275,935,000		212,431,000		114,096,000
Securities interest income	19,308,000		52,502,000		32,016,000		13,081,000
Oil and gas revenue	10,131,000		15,677,000		57,616,000		61,782,000
Other	35,941,000		31,142,000		48,282,000		28,283,000
Total revenues	292,072,000		375,256,000		350,345,000		217,242,000
Investment costs and expenses							
Interest expense	267,574,000		211,942,000		144,437,000		64,362,000
Interest expense to affiliates	10,339,000		0		0		0
Oil and gas production costs	811,000		734,000		15,229,000		14,772,000
Oil and gas depreciation, depletion and amortization	3,934,000		5,406,000		19,458,000		22,471,000
Other	7,832,000		5,575,000		2,012,000		220,000
Total investment costs and expenses	290,490,000		223,657,000		181,136,000		101,825,000
Other income (loss)							
Net realized and unrealized gain (loss) on investments	(23,390,000)		(427,709,000)		(349,372,000)		61,553,000
Net realized and unrealized gain (loss) on derivatives and foreign exchange	7,597,000		2,158,000		(18,507,000)		(9,783,000)
Net realized and unrealized gain (loss) on debt	68,259,000		(19,659,000)		16,478,000		0
Net realized and unrealized gain (loss) on debt to affiliates	(6,330,000)		0		0		0
Net gain (loss) on extinguishment of debt	29,846,000		0		0		0
Other income (loss)	10,624,000		12,567,000		7,019,000		4,564,000
Total other income (loss)	86,606,000		(432,643,000)		(344,382,000)		56,334,000
Other expenses							
Related party management compensation	30,504,000		38,086,000		33,764,000		29,841,000
General, administrative and directors' expenses	30,945,000		11,614,000		6,498,000		8,891,000
Professional services	3,969,000		2,741,000		3,310,000		26,877,000
Total other expenses	65,418,000		52,441,000		43,572,000		65,609,000
Income (loss) before income taxes	22,770,000		(333,485,000)		(218,745,000)		106,142,000
Income tax expense (benefit)	1,389,000		1,190,000		484,000		162,000
Net income (loss)	21,381,000		(334,675,000)		(219,229,000)		105,980,000
Net income (loss) attributable to noncontrolling interests	(11,779,000)	(11,800,000)	(23,429,000)	(23,400,000)	(5,956,000)	(6,000,000)	0
Net income (loss) attributable to KKR Financial Holdings LLC and Subsidiaries	33,160,000		(311,246,000)		(213,273,000)		105,980,000
Preferred share distributions	27,564,000		27,564,000		20,673,000		6,891,000
Net income (loss) available to common shares	5,596,000		(338,810,000)		(233,946,000)		99,089,000

LENNAR CORP /NEW/

<http://www.sec.gov/Archives/edgar/data/920760/000162828017000327/0001628280-17-000327-index.htm>

This is NOT AN ERROR per the 2017 US GAAP XBRL Taxonomy which changed in this area as compared to the 2016 taxonomy. Some additional investigation is required, but this looks correct:

us-gaap:UndistributedEarningsLossAllocatedToParticipatingSecuritiesBasic	2016-09-01 - 2016-11-30		2016-06-01 - 2016-08-31		2016-03-01 - 2016-05-31		2015-12-01 - 2016-11-30	
	Long-term Debt, Type [Axis]		Long-term Debt, Type [Axis]		Long-term Debt, Type [Axis]		Long-term Debt, Type [Axis]	
	Senior Notes	Long-term Debt, Type [Domain]	Long-term Debt, Type [Domain]	Long-term Debt, Type [Domain]	Long-term Debt, Type [Domain]	Senior Notes	Long-term Debt, Type [Domain]	
	Debt Instrument [Axis]	Debt Instrument [Axis]	Debt Instrument [Axis]	Debt Instrument [Axis]	Debt Instrument [Axis]	Debt Instrument [Axis]	Debt Instrument [Axis]	
	3.25% convertible senior notes due 2021	Debt Instrument, Name [Domain]	Debt Instrument, Name [Domain]	Debt Instrument, Name [Domain]	Debt Instrument, Name [Domain]	3.25% convertible senior notes due 2021	Debt Instrument, Name [Domain]	
Earnings Per Share, Diluted, by Common Class, Including Two Class Method [Line Items]								
Numerator:								
Net earnings attributable to Lennar		313,453,000	235,842,000	218,469,000			911,844,000	
Less: distributed earnings allocated to nonvested shares							337,000	
Less: undistributed earnings allocated to nonvested shares							8,852,000	
Numerator for basic earnings per share							902,655,000	

The US GAAP XBRL taxonomy changed between 2016 and 2017 for this relationship. This is the current relationship between net income attributable to parent and net income available to common:

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~161*v~5016\)!con~\(id~3555269\)!net~\(a~3190*I~772\)!lang~\(code~en-us\)!path~\(g~92625*p~0_0_1_0_3\)!rg~\(rg~32*p~12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~161*v~5016)!con~(id~3555269)!net~(a~3190*I~772)!lang~(code~en-us)!path~(g~92625*p~0_0_1_0_3)!rg~(rg~32*p~12))

Net Income (Loss) Available to Common Stockholders, Basic

Calculations		
124000 - Statement - Statement of Income (Including Gross Margin)		
	Net Income (Loss) Attributable to Parent	Cr
-	Preferred Stock Dividends and Other Adjustments	Dr
-	Undistributed Earnings (Loss) Allocated to Participating Securities, Basic	Dr
	Net Income (Loss) Available to Common Stockholders, Basic	Cr

For more information see PWC ALARM.COM HOLDINGS, INC. and Artisan Partners Asset Management Inc

- (+) Net Income (Loss) Attributable to Parent
- (+) Preferred Stock Dividends and Other Adjustments
- (+) Undistributed Earnings (Loss) Allocated to Participating Securities, Basic
- (=) Net Income (Loss) Available to Common Stockholders, Basic

LIBBEY INC

<http://www.sec.gov/Archives/edgar/data/902274/000090227417000034/0000902274-17-000034-index.htm>

Fact determination of fac:Revenues		
1	us-gaap:Revenues	793,420,000
2	us-gaap:SalesRevenueNet	796,210,000
3	us-gaap:SalesRevenueServicesNet	-
4	us-gaap:SalesRevenueGoodsNet	793,420,000

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

124000 - Statement - Statement of Income (Including Gross Margin)			
+	Revenue, Net	Cr	us-gaap:SalesRevenueNet
+	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:Revenues
Revenue, Net			
Calculations			us-gaap:SalesRevenueGoodsNet
124000 - Statement - Statement of Income (Including Gross Margin)			
+	Sales Revenue, Goods, Net	Cr	
+	Shipping and Handling Revenue	Cr	
+	Sales Revenue, Services, Net	Cr	us-gaap:SalesRevenueServicesNet
+	Sales Revenue from Energy Commodities and Services	Cr	
+	Electric and Gas Revenue	Cr	
+	Phase-in Plan, Amount of Capitalized Costs Recovered	Cr	
+	Oil and Gas Revenue	Cr	
+	Revenue Steam Products and Services	Cr	
+	Other Revenue, Net	Cr	
+	Sale of Trust Assets to Pay Expenses	Cr	
+	Passenger Revenue	Cr	
+	Cargo and Freight Revenue	Cr	us-gaap:SalesRevenueNet
+	Revenue, Net	Cr	

Income statement, these relations are fine:

Statement [Line Items]	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Net sales	793,420,000	822,345,000	852,492,000
Freight billed to customers	2,790,000	2,885,000	3,400,000
Total revenues	796,210,000	825,230,000	855,892,000
Cost of sales	629,916,000	648,902,000	652,747,000
Profit	166,294,000	176,328,000	203,145,000

Segment disclosure contradicts the income statement. Note that the concept “us-gaap:Revenues” is used as a PART of “us-gaap:SalesRevenuesGoodsNet” which contradicts the representation in the US GAAP XBRL Taxonomy:

ire - Segments and Geographic Information (Sales and Long-Lived Assets by Geographic Area) (Details) Schedule of Revenues from External Customers

Rendering						
Reporting Entity [Axis]		0000902274 (http://www.sec.gov/CIK)				
		2016-01-01 - 2016-12-31				
		Geographical [Axis]				
Revenues from External Customers and Long-Lived Assets [Line Items]		ates	Mexico	All Other	Eliminations	Segment, Geographical [...]
Net sales:						
Customers		2,000	100,829,000	214,249,000		793,420,000
Intercompany		0,000	15,563,000	35,407,000	(108,730,000)	0
Total net sales		2,000	116,392,000	249,656,000	(108,730,000)	793,420,000
Long-lived assets:						
Long-lived assets		56,392,000				

Fact Characteristics and Properties	
Properties	Occurrences
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity	0000902274 (http://www.sec.gov/CIK)
Period [Axis]	2016-01-01 - 2016-12-31
Geographical [Axis]	Segment, 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	793420000

LOWES COMPANIES INC

<http://www.sec.gov/Archives/edgar/data/60667/000006066716000407/0000060667-16-000407-index.htm>

This is inconsistent with LENNAR CORP above. Note the line item “Less:Net earnings allocated to participating securities” and the concept Lowes used as contrast to what LENNAR used, what ALARM.COM uses and Artisan Partners Asset Management Inc.

Earnings Per Share [Abstract]	Period [Axis]			
	2016-07-30 - 2016-10-28	us-gaap:NetIncomeLoss	2015-01-31 - 2015-10-30	
Earnings Per Share [Abstract]				
Reconciliation of earnings per share				
Basic earnings per common share:				
Net earnings attributable to Lowe's Companies, Inc.	378,000,000	2,428,000,000	736,000,000	2,535,000,000
Less: Net earnings allocable to participating securities	(2,000,000)	(9,000,000)	(3,000,000)	(12,000,000)
Net earnings allocable to common shares, basic	376,000,000	2,419,000,000	733,000,000	2,523,000,000

us-gaap:NetIncomeLossAvailableToCommonStockholdersBasic

us-gaap:ParticipatingSecuritiesDistributedAndUndistributedEarningsLossBasic

For more information see PWC ALARM.COM HOLDINGS, INC. and Artisan Partners Asset Management Inc

- (+) Net Income (Loss) Attributable to Parent
- (+) Preferred Stock Dividends and Other Adjustments
- (+) Undistributed Earnings (Loss) Allocated to Participating Securities, Basic
- (=) Net Income (Loss) Available to Common Stockholders, Basic