

Deloitte 3

Generator	Auditor	CIK	EntityRegistrantName	Total	EntityComments
RR Donnelley	Deloitte	0001669812	LSC Communications, Inc.	1	CUE: Inappropriate high-level extension concept for cost of revenues, lksd:CostOfGoodsAndServicesSoldExcludingDepreciationDepletionAndAmortization.
Workiva (WebFilings)	Deloitte	0000871763	ManpowerGroup Inc.	1	CFE: Net income reported both on income statement and changes in equity using conflicting concepts (same value); us-gaap:IncomeLossAttributableToNoncontrollingInterest reported in disclosure, three concepts do not reconcile
Workiva (WebFilings)	Deloitte	0000866273	MATRIX SERVICE CO	1	CFE: Conflicting/contradictory revenue facts reported.
Novaworks Software	Deloitte	0000883975	Microbot Medical Inc.	2	CFE: Used concept us-gaap:Liabilities to represent total noncurrent liabilities.
Workiva (WebFilings)	Deloitte	0001011659	MUFG Americas Holdings Corp	1	CFE: Entered noncontrolling interest with reverse polarity.
Certent (was Rivet)	Deloitte	0001041514	NET 1 UEPS TECHNOLOGIES INC	1	CFE: Inappropriate extension concept for temporary equity, ueps:RedeemableCommonStock
Workiva (WebFilings)	Deloitte	0000775158	OSHKOSH CORP	1	CFE: Inappropriate extension concept for income (loss) from equity method investments, osk:IncomeLossFromEquityMethodInvestmentsNetOfTax
Workiva (WebFilings)	Deloitte	0001582568	PBF LOGISTICS LP	1	CFE: Net income concepts all explicit, but they do not reconcile.
RR Donnelley	Deloitte	0001626115	PJT Partners Inc.	1	CFE: Fact value with concept us-gaap:OtherComprehensiveIncomeLossNetOfTax contradicts line items of other comprehensive income.
Workiva (WebFilings)	Deloitte	0001010470	PROVIDENT FINANCIAL HOLDINGS INC	1	CFE: Inconsistent/conflicting provision for loan loss facts.
Workiva (WebFilings)	Deloitte	0001463258	Renewable Energy Group, Inc.	1	CFE: Inconsistency between parent and total other comprehensive income facts.
Workiva (WebFilings)	Deloitte	0001351285	ROSETTA STONE INC	1	CFE: 10-K issue. Reversed value for other comprehensive income, reported TWO facts using TWO values, one positive, the other negative.
Workiva (WebFilings)	Deloitte	0000091388	SMITHFIELD FOODS INC	1	CFE: Inconsistent/conflicting revenue facts.
Workiva (WebFilings)	Deloitte	0001105472	SONUS NETWORKS INC	2	CFE: Inappropriate concept for net cash flow, us-gaap:NetCashProvidedByUsedInContinuingOperations. Other comprehensive income relates to parent, need to add to mapping, us-gaap:OtherComprehensiveIncomeLossNetOfTaxPortionAttributableToParent
Workiva (WebFilings)	Deloitte	0001547638	Southcross Energy Partners, L.P.	2	CFE: WHOLE/PART issue with revenues facts. Inappropriate use of dimensions.
Workiva (WebFilings)	Deloitte	0000092122	SOUTHERN CO	3	CFE: Inappropriate application of dimensions.

LSC Communications, Inc.

<http://www.sec.gov/Archives/edgar/data/1669812/000156459017002253/0001564590-17-002253-index.htm>

Inappropriate extension concept. It would be very, very hard to justify why a filer would need to create an extension concept for such a high-level financial report line item. Either an existing concept should be used or the US GAAP XBRL Taxonomy has a missing concept:

Component: (Network and Table)			
Network	100010 - Statement - CONSOLIDATED AND COMBINED STATEMENTS OF INCOME		
Table	Implied [Table]		
Reporting Entity [Axis]	0001669812 http://www.sec.gov/CIK		
	Period [Axis]		
Implied [Line Items]	2016-01-01/2016-12-31	2015-01-01/2015-12-31	2014-01-01/2014-12-31
Income Statement [Abstract]			
Net sales	3,654,000,000	3,743,000,000	3,850,000,000
Cost of sales (exclusive of depreciation and amortization)	2,823,000,000	2,874,000,000	2,950,000,000
Cost of sales with RRD and affiliates (exclusive of depreciation and amortization)	208,000,000	216,000,000	240,000,000
Total cost of sales	3,031,000,000	3,090,000,000	3,190,000,000
Selling, general and administrative expenses (exclusive of depreciation and amortization)	259,000,000	280,000,000	260,000,000

Report Element Properties		Σ3
Properties	Labels	References
Report Standard Label		Cost Of Goods And Services Sold Excluding Depreciation Depletion And Amortization
Base Standard Label		
Documentation		The aggregate costs related to goods produced and sold and services rendered by an entity during the reporting period, excluding depreciation, depletion and amortization. This excludes costs incurred during the reporting period related to financial services rendered and other revenue generating activities.
Properties		^
Class	[Concept] Monetary	
Prefix	lksd	
Name	lksd:CostOfGoodsAndServicesSoldExcludingDepreciationDepletionAndAmortization	
Other		^
Balance Type	Debit	
Period Type	For Period (duration)	
Data Type	Monetary (xbrli:monetaryItemType)	
ID	lksd_CostOfGoodsAndServicesSoldExcludingDepreciationDepletionAndAmortization	

ManpowerGroup Inc.

<http://www.sec.gov/Archives/edgar/data/871763/000087176317000071/0000871763-17-000071-index.htm>

Net income attributable to parent, noncontrolling interest, and total (parent + noncontrolling interest) are explicitly provided; but contradict one another and do not reconcile:

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	443,700,000	fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss[443,700,000]]
Net Income (Loss) Attributable to Noncontrolling Interest	10,100,000	fac:NetIncomeLossAttributableToNoncontrollingInterest[us-gaap:IncomeLossAttributableToNoncontrollingInterest[10,100,000]]
Net Income (Loss)	443,700,000	fac:NetIncomeLoss[us-gaap:ProfitLoss[443,700,000]]
Validation Results [Hierarchy]		
IS7	(10,100,000)	fac:NetIncomeLoss[us-gaap:ProfitLoss[443,700,000]] = (fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss[443,700,000]] + fac:NetIncomeLossAttributableToNoncontrollingInterest[us-gaap:IncomeLossAttributableToNoncontrollingInterest[10,100,000]])

This fact is causing the inconsistency, net income attributable to parent and total cannot be the same if there is a noncontrolling interest:

Disclosure - Summary of Significant Accounting Policies - Shareholders' Equity (Details) Class of Treasury Stock [Table]

Reporting Entity [Axis]	0000871763 (http://www.sec.gov/CIK)			
	2016-12-31	2016-01-01 - 2016-01-31		
	Share Repurchase Program [Axis]	Share Repurchase Program [Axis]		
Equity, Class of Treasury Stock [Line Items]	2016 Authorization	Share Repurchase Program [Domain]	Share Repurchase Program [Domain]	2012 Auth
Shares authorized to be repurchased (in shares)	1,300,000	6,600,000		6
Shares repurchased (in shares)	4,800,000			
Shares remaining authorized for repurchase		482,200,000	7,700,000	
Total cost of shares repurchased		2		
Dividends declared (in dollars per share)		118,400,000		
Total dividend payments				
Net earnings, net of tax, attributable to noncontrolling interests		10,100,000		

Fact Characteristics and Properties	
Properties	Occurrences
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity	0000871763 (http://www.sec.gov/CIK)
Period [Axis]	2016-01-01 - 2016-12-31
Share Repurchase Program [Axis]	Share Repurchase Program [Domain]
Concept	Income (Loss) Attributable to Noncontrolling Interest
Name (From Taxonomy)	IncomeLossAttributableToNoncontrollingInterest
Prefix (From Taxonomy)	us-gaap
Balance Type	Debit
Period Type	For Period (duration)
Data Type	Monetary
Fact Value	10100000

Statement of changes in equity:

Reporting Entity [Axis]	0000871763 (http://www.sec.gov)		
Statement [Line Items]			
	Equity Component [Domain]	Common Stock	Capital in Excess of Par Value
Balance at beginning of period (in shares)		112,876,552	
Balance at beginning of period	2,692,500,000	1,100,000	3,084,200,000
Net earnings	443,700,000		
Other comprehensive income (loss)	(140,100,000)		
Issuances under equity plans, including tax benefits (in shares)		1,628,376	
Issuances of common stock			0,000
Share repurchases			0,000
Dividends			
Repurchases of common stock			0,000
Non-recurring items			0,000
Non-recurring items			0,000

Fact Characteristics and Properties	
Properties	Occurrences
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity	0000871763 (http://www.sec.gov/CIK)
Period [Axis]	2016-01-01 - 2016-12-31
Statement, Equity Components [Axis]	Equity Component [Domain]
Concept	Net Income (Loss) Attributable to Parent
Name (From Taxonomy)	NetIncomeLoss
Prefix (From Taxonomy)	us-gaap
Balance Type	Credit
Period Type	For Period (duration)
Data Type	Monetary
Fact Value	443700000

MATRIX SERVICE CO

<http://www.sec.gov/Archives/edgar/data/866273/000086627317000006/0000866273-17-000006-index.htm>

Conflicting/contradictory revenue facts:

Fact origin:		
1	us-gaap:Revenues	662,254,000
2	us-gaap:SalesRevenueNet	-
3	us-gaap:SalesRevenueServicesNet	654,436,000
4	us-gaap:SalesRevenueGoodsNet	-
5	us-gaap:RevenuesNetOfInterestExpense	-
6	us-gaap:RealEstateRevenueNet	-

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~\(id~3559162\)inet~\(a~3190*~772\)llang~\(code~en-us\)lpath~\(g~92625*p~0_0_1_0_0_0_0_0_0_0_2\)lrg~\(rg~32*p~12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~161*v~5016)con~(id~3559162)inet~(a~3190*~772)llang~(code~en-us)lpath~(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	us-gaap:Revenues
+	Other Income	Cr	
+	Revenues	Cr	
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: SECOND concept

Component: (Network and Table)			
Network	1001000 - Statement - Condensed Consolidated Statements of Income		
Table	Implied [Table]		
Reporting Entity [Axis]		0000866273 http://www.sec.gov/CIK	
Period [Axis]			
Implied [Line Items]	2016-10-01/2016-12-31	2016-07-01/2016-12-31	
Income Statement [Abstract]			
Revenues	312,655,000	654,436,000	
Cost of revenues	284,443,000	593,946,000	
Gross profit	28,212,000	60,490,000	
Selling, general and administrative expenses			
Other income (expense)			
Interest expense			
Interest income			
Other			
Provision for federal income taxes			
Less: Net loss attributable to noncontrolling interests		0	
Basic earnings (loss) per share		0.55	
Diluted earnings (loss) per share		0.54	
Weighted average common shares outstanding:			

Fact Characteristics and Properties

Properties	Occurrences	To Do
Reporting Entity	0000866273 http://www.sec.gov/CIK	
Period	2016-07-01/2016-12-31	
Concept	Sales Revenue, Services, Net	
Name	us-gaap:SalesRevenueServicesNet	
Prefix	us-gaap	
Balance Type	Credit	
Period Type	For Period (duration)	
Data Type	Monetary (xbrli:monetaryItemType)	
Fact Value	654436000	
Units	iso4217:USD	
Decimals (rounding)	-3	

Fact Characteristics and Properties	
Properties	Occurrences To Do
Reporting Entity	0000866273 http://www.sec.gov/CIK
Period	2016-07-01/2016-12-31
Concept	Sales Revenue, Services, Net
Name	us-gaap:SalesRevenueServicesNet
Prefix	us-gaap
Balance Type	Credit
Period Type	For Period (duration)
Data Type	Monetary (xbrli:monetaryItemType)
Fact Value	654436000
Units	ISO4217:USD
Decimals (rounding)	-3

Segment disclosure:

Component: (Network and Table)			
Network	1001000 - Disclosure - Segment Information - Results of Operations (Details)		
Table	Schedule of Segment Reporting Information, by Segment [Table]		
Reporting Entity [Axis]	0000866273 http://www.sec.gov/CIK		
Business Acquisition [Axis]	Business Acquisition, Acquiree [Domain]		
Period [Axis]			
Segment Reporting Information [Line Items]	Consolidation Items [Axis]	Segments [Axis]	2016-10-01/2016-12-31 2016-07-01/2016-12-31
Gross revenues	Intersegment Eliminations [Member]	Oil Gas & Chemical [Member]	1,199,000 6,485,000
		Storage Solutions [Member]	170,000 298,000
		Industrial [Member]	0 1,035,000
		Segments [Domain]	1,369,000 7,818,000
	Consolidation Items [Domain]	Electrical Infrastructure [Member]	103,158,000 191,183,000
		Oil Gas & Chemical [Member]	56,913,000 94,741,000
		Storage Solutions [Member]	128,927,000 328,577,000
		Industrial [Member]	25,026,000 47,753,000
		Segments [Domain]	314,024,000 662,254,000
Consolidated revenues	Consolidation Items [Domain]	Electrical Infrastructure [Member]	191,183,000
			88,256,000
			328,279,000
			46,718,000
			654,436,000
Gross profit	Consolidation Items [Domain]	Consolidation Items [Domain]	12,475,000
		Segments [Domain]	2,432,000
		Revenues	43,524,000
		us-gaap:Revenues	2,059,000
		us-gaap	60,490,000
		Credit	3,221,000
		For Period (duration)	
		Monetary (xbrli:monetaryItemType)	
Operating income	Consolidation Items [Domain]	Fact Value	662254000

Microbot Medical Inc.

<http://www.sec.gov/Archives/edgar/data/883975/000149315217002678/0001493152-17-002678-index.htm>

What is going on is that in the HTML version of the financial report, total long term liabilities has no label for the line item. But in the XBRL version, they used the label "Total liabilities" for the line item that is really "Total long term liabilities" and they also used the concept "us-gaap:Liabilities" to represent the line item which should have been represented using the concept "us-gaap:LiabilitiesNoncurrent":

HTML:

LIABILITIES AND SHAREHOLDERS' EQUITY (DEFICIT)				
Current liabilities:				
Trade payables		\$	201	\$ 25
Accrued liabilities	6		582	149
			<u>783</u>	<u>174</u>
Long term liabilities:				
Convertible notes	7		76	419
Derivative warrant liability	8		313	-
			<u>389</u>	<u>419</u>
Commitments				
	9			
Temporary equity:				
	10			
Common stock of \$0.01 par value; issued and outstanding: 10,702,838 shares as of December 31, 2016			500	-

XBRL:

Component: (Network and Table)		
Network	00000002 - Statement - Consolidated Balance Sheets	
Table	Implied [Table]	
Reporting Entity [Axis]	0000883975 http://www.sec.gov/CIK	
	Period [Axis] ▼	
Implied [Line Items]	2016-12-31	2015-12-31
Statement of Financial Position [Abstract]		
ASSETS		
Current assets:		
Cash and cash equivalents	2,709,000	437,000
Other receivables	606,000	54,000
Total current assets	3,315,000	491,000
Fixed assets, net	53,000	38,000
Total assets	3,368,000	529,000
LIABILITIES AND SHAREHOLDERS' EQUITY (DEFICIT)		
Current liabilities:		
Trade payables	201,000	25,000
Accrued liabilities	582,000	149,000
Total current liabilities	783,000	174,000
Long term liabilities:		
Convertible notes	76,000	419,000
Derivative warrant liability	313,000	xsi:nil
Total liabilities	389,000	419,000
Commitments		xsi:nil
Temporary equity:		
Common stock		xsi:nil
Shareholders' equity		
Preferred stock		87,000
Common stock		132,000
Additional paid in capital		89,000
Accumulated deficit		(72,000)
		(64,000)
		529,000

Fact Characteristics and Properties	
Properties	Occurrences To Do
Reporting Entity	0000883975 http://www.sec.gov/CIK
Period	2016-12-31
Concept	Liabilities
Name	us-gaap:Liabilities
Prefix	us-gaap
Balance Type	Credit
Period Type	As Of (instant)
Data Type	Monetary (xbrli:monetaryItemType)
Fact Value	389000
Units	iso4217:USD
Decimals (rounding)	-3

MUFG Americas Holdings Corp

<http://www.sec.gov/Archives/edgar/data/1011659/000162828017002158/0001628280-17-002158-index.htm>

Reversed the values for comprehensive income attributable to parent and total.

Comprehensive Income (Loss) Breakdown [Line Items]	Period [Axis]	
	2016-01-01 - 2016-12-31	
	Fact	
	Value	Origin
Comprehensive Income (Loss) [Roll Up]		
Comprehensive Income (Loss) Attributable to Parent	844,000,000	fac:ComprehensiveIncomeLossAttributableToParent[us-gaap:ComprehensiveIncomeNetOfTax[844,000,000]]
Comprehensive Income (Loss) Attributable to Noncontrolling Interest	68,000,000	fac:ComprehensiveIncomeLossAttributableToNoncontrollingInterest[us-gaap:ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest[68,000,000]]
Comprehensive Income (Loss)	776,000,000	fac:ComprehensiveIncomeLoss[us-gaap:ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest[776,000,000]]
Validation Results [Hierarchy]		
IS9	(136,000,000)	fac:ComprehensiveIncomeLoss[us-gaap:ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest[776,000,000]] = (fac:ComprehensiveIncomeLossAttributableToParent[us-gaap:ComprehensiveIncomeNetOfTax[844,000,000]] + fac:ComprehensiveIncomeLossAttributableToNoncontrollingInterest[us-gaap:ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest[68,000,000]])

Statement of Comprehensive Income [Abstract]	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Statement of Comprehensive Income [Abstract]			
Net Income Attributable to MUAH	990,000,000	644,000,000	782,000,000
Other Comprehensive Income (Loss), Net of Tax:			
Net change in unrealized gains (losses) on cash flow hedges	(115,000,000)	12,000,000	23,000,000
Net change in unrealized gains (losses) on investment securities	(56,000,000)	(6,000,000)	183,000,000
Foreign currency translation adjustment	2,000,000	(14,000,000)	(5,000,000)
Pension and other postretirement benefit adjustments	23,000,000	(13,000,000)	(285,000,000)
Total other comprehensive income (loss)	(146,000,000)	(21,000,000)	(84,000,000)
Comprehensive Income (Loss) Attributable to MUAH	844,000,000	623,000,000	698,000,000
Comprehensive loss from noncontrolling interests	(68,000,000)	(45,000,000)	(19,000,000)
Total Comprehensive Income (Loss)	776,000,000	578,000,000	679,000,000

NET 1 UEPS TECHNOLOGIES INC

<http://www.sec.gov/Archives/edgar/data/1041514/000106299317000635/0001062993-17-000635-index.htm>

First, there is no way that such a high-level financial report item should be an extension concept. Therefore, the extension is inappropriate or the concept is missing from the US GAAP XBRL Taxonomy. Further, for virtually all companies, the relation between equity concepts is:

- (+) Equity attributable to parent
- (+) Equity attributable to noncontrolling interest
- (=) Equity (parent + noncontrolling interest)

Yet, this filer CHANGES that fundamental relationship to be:

- (+) Equity attributable to parent
- (+) Redeemable common stock
- (+) Equity attributable to noncontrolling interest
- (=) Equity (parent + noncontrolling interest)

I think what is really going on is that the noncontrolling interest is being broken down into two parts.

COMMITMENTS AND CONTINGENCIES (Note 18)		xsi:nil	xsi:nil ¹
EQUITY			
COMMON STOCK (Note 11) Authorized: 200,000,000 with \$0.001 par value; Issued and outstanding shares, net of treasury - December: 52,521,345; June: 55,271,954		74,000	74,000 ¹
PREFERRED STOCK Authorized shares: 50,000,000 with \$0.001 par value; Issued and outstanding shares, net of treasury: December: -; June: -			
ADDITIONAL PAID-IN CAPITAL			
TREASURY SHARES, AT COST: September: 23,621,541; June: 20,483,932		(273,238,000)	(241,627,000) ¹
ACCUMULATED OTHER COMPREHENSIVE LOSS (Note 12)		(188,643,000)	(189,700,000) ¹
RETAINED EARNINGS		743,595,000	700,322,000 ¹
TOTAL NET1 EQUITY		505,060,000	493,047,000 ¹
REDEEMABLE COMMON STOCK		107,672,000	107,672,000 ¹
NON-CONTROLLING INTEREST		3,569,000	2,501,000 ¹
TOTAL EQUITY		616,301,000	603,220,000 ¹
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY		1,042,278,000	1,263,500,000 ¹

OSHKOSH CORP

<http://www.sec.gov/Archives/edgar/data/775158/000077515817000002/0000775158-17-000002-index.htm>

The line item "Equity in earnings of unconsolidated affiliates" is an inappropriate extension concept. Either that or a concept is missing from the US GAAP XBRL Taxonomy because it should not be necessary to create an extension concept for such a high-level financial report line item:

Income Statement [Abstract]	Period [Axis]	
	2016-10-01 - 2016-12-31	2015-10-01 - 2015-12-31
Income Statement [Abstract]		
Net sales	1,211,400,000	1,252,000,000
Cost of sales	1,011,700,000	1,069,200,000
Gross income	199,700,000	182,800,000
Operating expenses:		
Selling, general and administrative	151,000,000	139,300,000
Amortization of purchased intangibles	12,500,000	13,200,000
Total operating expenses	163,500,000	152,500,000
Operating income	36,200,000	30,300,000
Other income (expense):		
Interest expense	(14,700,000)	(14,600,000)
Interest income	800,000	500,000
Miscellaneous, net	1,300,000	0
Income before income taxes and equity in earnings of unconsolidated affiliates	23,600,000	16,200,000
Provision for income taxes	5,200,000	1,700,000
Income before equity in earnings of unconsolidated affiliates	18,400,000	14,500,000
Equity in earnings of unconsolidated affiliates	800,000	100,000
Net income	19,200,000	14,600,000

osk:IncomeLossFromEquityMethodInvestmentsNetOfTax

PBF LOGISTICS LP

<http://www.sec.gov/Archives/edgar/data/1582568/000158256817000014/0001582568-17-000014-index.htm>

Fact determination of fac:Revenues		
1	us-gaap:Revenues	11,887,000
2	us-gaap:SalesRevenueNet	187,335,000
3	us-gaap:SalesRevenueServicesNet	-
4	us-gaap:SalesRevenueGoodsNet	11,887,000

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~\(a~3190*!r~772\)!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*!r~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	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	us-gaap:Revenues
+	Other Income	Cr	
+	Revenues	Cr	
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:

Inappropriately use the WHOLE “us-gaap:Revenues” as a PART OF “us-gaap:SalesRevenueNet” which reverses the relationships of the US GAAP XBRL Taxonomy.

Statement [Line Items]	Limited Partners' Capital Account by Class [Axis]		
	Common Units [Member]	Subordinated Units [Member]	Limited Partners' Capital Account, Class [Domain]
Revenue:			
Affiliate			175,448,000
Third-party			11,887,000
Total Revenue			187,335,000
Costs and expenses:			
Operating and main			
exp			
General and			

us-gaap:SalesRevenueNet

us-gaap:Revenues

PJT Partners Inc.

<http://www.sec.gov/Archives/edgar/data/1626115/000156459017002891/0001564590-17-002891-index.htm>

Total other comprehensive income per statement of changes in equity contradicts statement of comprehensive income:

Statement of Comprehensive Income (Loss) [Line Items]	Period [Axis]	
	2016-01-01 - 2016-12-31	
	Fact	
	Value	Origin
Comprehensive Income (Loss) [Roll Up]		
Net Income (Loss)	5,108,000	fac:NetIncomeLoss[us-gaap:ProfitLoss[5,108,000]]
Other Comprehensive Income (Loss)	109,000	fac:OtherComprehensiveIncomeLoss[us-gaap:OtherComprehensiveIncomeLossNetOfTax[109,000]]
Comprehensive Income (Loss)	5,360,000	fac:ComprehensiveIncomeLoss[us-gaap:ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest[5,360,000]]

Statement Of Income And Comprehensive Income [Abstract]	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Statement Of Income And Comprehensive Income [Abstract]			
Net Income (Loss)	5,108,000	(6,175,000)	4,492,000
Other Comprehensive Income, Net of Tax — Currency Translation Adjustment	252,000	622,000	1,243,000
Comprehensive Income (Loss)	5,360,000	(5,553,000)	5,735,000

Reporting Entity [Axis]	0001626115 (http://www.sec.gov/CIK)				
Statement [Line Items]	2016-01-01 - 2016-12-31				
	Equity Components				
	Accumulated Other Comprehensive In...	Redeemable Non-Controlling Interests	Equity Component		
	Class of Stock	Class of Stock	Class of Stock		
	Class of Stock	Class of Stock	Class A Common Stock	Class B Common Stock	Class of Stock
Beginning Balance	(48,000)	309,855,000	180,000		32,080,000
Settlement of Due from Blackstone Balances					
Establishment of Deferred Tax Asset Related to Reorganization					
Tax Distributions		(12,381,000)			
Forfeiture Liability for Equity Awards					804,000
Net Income (Loss)		8,142,000			(3,034,000)
Currency Translation Adjustment	109,000	143,000			109,000
Dividends					
Net Increase (Decrease) in Former Parent Company Investment					
Reorganization of Equity Structure					
Reorganization of Equity Structure (in shares)					
Non-Cash Contributions from Former Parent					
Net Share Settlement					
Issuances of Common Stock					
Issuances of Common Stock (in shares)					
Forfeitures of Shares					
Forfeitures of Shares (in shares)					
Equity-Based Compensation					
Cash Settled Exchanges of Partnership Units					
Cash Settled Exchanges of Partnership Units (in shares)					
Adjustment of Redeemable Non-Controlling Interests to Redemption Value					
Fact Characteristics and Properties					
Properties			Occurrences		
Characteristic, trait or fact			Value of characteristic, trait, or fact		
Reporting Entity			0001626115 (http://www.sec.gov/CIK)		
Period [Axis]			2016-01-01 - 2016-12-31		
Equity Components			Equity Component		
Class of Stock			Class of Stock		
Concept			Other Comprehensive Income Loss Net Of Tax		
Name (From Taxonomy)			OtherComprehensiveIncomeLossNetOfTax		
Prefix (From Taxonomy)			us-gaap		
Balance Type			Credit		
Period Type			For Period (duration)		
Data Type			Monetary		
Fact Value			109000		

PROVIDENT FINANCIAL HOLDINGS INC

<http://www.sec.gov/Archives/edgar/data/1010470/000093905717000058/0000939057-17-000058-index.htm>

This relationship is illogical and impossible per the US GAAP XBRL Taxonomy:

Fact determination of fac:ProvisionForLoanLeaseAndOtherLosses		
1	us-gaap:ProvisionForLoanLeaseAndOtherLosses	-
2	us-gaap:ProvisionForLoanAndLeaseLosses	500,000
3	us-gaap:ProvisionForLoanLossesExpensed	-500,000

Per the US GAAP XBRL Taxonomy, this is the relation between those two concepts. Basically, it is logically IMPOSSIBLE for that second concept to have a value MORE than the first concept because the second concept is PART OF the first concept which is the WHOLE.

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~162*v~5017\)!con~\(id~3576951\)!net~\(a~3214*i~777\)!lang~\(code~en-us\)!path~\(wc\)!rg~\(rg~32*p~12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~162*v~5017)!con~(id~3576951)!net~(a~3214*i~777)!lang~(code~en-us)!path~(wc)!rg~(rg~32*p~12))
Provision for Loan, Lease, and Other Losses

Calculations	
124000 - Statement - Statement of Income (Including Gross Margin)	
+	Provision for Loan and Lease Losses Dr
+	Provision for Other Credit Losses Dr
+	Provision for Other Losses Dr
	Provision for Loan, Lease, and Other Losses Dr

us-gaap:ProvisionForLoanAndLeaseLosses

us-gaap:ProvisionForLoanLeaseAndOtherLosses

Provision for Loan and Lease Losses

Calculations	
124000 - Statement - Statement of Income (Including Gross Margin)	
+	Provision for Loan Losses Expensed Dr
+	Provision for Lease Losses Dr
+	Provision for Loan and Lease Losses Dr

Income statement (uses NEGATIVE fact) as does the cash flow statement:

Net interest income	9,085,000	18,173,000	7,589,000	15,655,000
Recovery from the allowance for loan losses	(350,000)	(500,000)	(362,000)	(400,000)
Net interest income, after recovery from the allowance for loan losses	9,435,000	18,673,000	7,951,000	16,055,000

Allowance for loan losses roll forward (uses POSITIVE value which is then negated):

i) **2406407 - Disclosure - Loans Held For Investment: Schedule of Allowance for Loan Losses Additional De**

Rendering					
Reporting Entity [Axis]		0001010470 (http://www)			
Accounts, Notes, Loans and Financing Receivable [Line Items]	Period [Axis]				
	Other Loans	Types of Financial Instruments [...]	Mortgage loans, Single-family	Mc	
Allowance for Loan and Lease Losses [Roll Forward]					
Allowance at beginning of period			8,670,000		
Recovery from the allowance for loan losses			(500,000)		
Recoveries		1,000	310,000	158,000	
Charge-offs		(2,000)	(89,000)	(118,000)	
Net charge-offs			221,000		
Balance at end of period			8,391,000		
Fact Characteristics and Properties					
Properties			Occurrences		
Characteristic, trait or fact			Value of characteristic, trait, or fact		
Reporting Entity			0001010470 (http://www.sec.gov/CIK)		
Period [Axis]			2016-07-01 - 2016-12-31		
Financial Instrument [Axis]			Types of Financial Instruments [Domain]		
Concept			Provision for Loan and Lease Losses		
Name (From Taxonomy)			ProvisionForLoanAndLeaseLosses		
Prefix (From Taxonomy)			us-gaap		
Balance Type			Debit		
Period Type			For Period (duration)		
Data Type			Monetary		
Fact Value			500000		

Renewable Energy Group, Inc.

<http://www.sec.gov/Archives/edgar/data/1463258/000162828017002479/0001628280-17-002479-index.htm>

There is an inconsistency between the concepts used to represent other comprehensive income, plus there is an inconsistency between the concepts used to represent other comprehensive income and comprehensive income on the statement of comprehensive income:

Statement of Comprehensive Income (Loss) [Line Items]	Period [Axis]	
	2016-01-01 - 2016-12-31	
	Value	Fact
Comprehensive Income (Loss) [Roll Up]		
Net Income (Loss)	44,713,000	fac:NetIncomeLoss[us-gaap:ProfitLoss[44,713,000]]
Other Comprehensive Income (Loss)	(1,874,000)	fac:OtherComprehensiveIncomeLoss[us-gaap:OtherComprehensiveIncomeLossNetOfTax[-1,874,000]]
Comprehensive Income (Loss)	42,865,000	fac:ComprehensiveIncomeLoss[us-gaap:ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest[42,865,000]]
Validation Results [Hierarchy]		
IS10	26,000	fac:ComprehensiveIncomeLoss[us-gaap:ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest[42,865,000]] = (fac:NetIncomeLoss[us-gaap:ProfitLoss[44,713,000]] + fac:OtherComprehensiveIncomeLoss[us-gaap:OtherComprehensiveIncomeLossNetOfTax[-1,874,000]])

Note that the “other comprehensive income” line item is represented using the amount attributable to the parent, but the “comprehensive income (loss)” is the parent + noncontrolling interest which makes little sense.

Statement of Comprehensive Income [Abstract]	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Statement of Comprehensive Income [Abstract]			
Net income (loss)	44,713,000	(151,710,000)	82,538,000
Unrealized losses on marketable securities, net of tax of \$0, \$0 and \$0, respectively	0	0	(11,000)
Foreign currency translation adjustments	(1,848,000)	(5,022,000)	0
Other comprehensive loss	(1,848,000)	(5,022,000)	(11,000)
Comprehensive income (loss)	42,865,000	(156,732,000)	82,527,000
Less—Comprehensive loss attributable to noncontrolling interest	(106,000)	(1,013,000)	0
Comprehensive income (loss) attributable to the Company	42,971,000	(155,719,000)	82,527,000

ROSETTA STONE INC

<http://www.sec.gov/Archives/edgar/data/1351285/000135128517000023/0001351285-17-000023-index.htm>

The reconciliation of net income (loss), other comprehensive income (loss), and comprehensive income (loss) shows an inconsistency. This is a particularly good example because of the reason for the error. As can be told from the amount of the error which is double the value of other comprehensive income (loss); the value of other comprehensive income (loss) was entered in reverse:

Statement of Comprehensive Income (Loss) [Line Items]	Period [Axis]	
	2016-01-01 - 2016-12-31	
	Fact	
	Value	Origin
Comprehensive Income (Loss) [Roll Up]		
Net Income (Loss) Attributable to Parent		fac:NetIncomeLossAttributableToParent[-27,550,000] = fac:NetIncomeLossAvailableToCommonStockholdersBasic[us-gaap:NetIncomeLossAvailableToCommonStockholdersBasic[-27,550,000]]
	(27,550,000)	
Other Comprehensive Income (Loss)		fac:OtherComprehensiveIncomeLoss[us-gaap:OtherComprehensiveIncomeLossNetOfTax[1,483,000]]
	1,483,000	
Comprehensive Income (Loss)		fac:ComprehensiveIncomeLoss[-29,033,000] = fac:ComprehensiveIncomeLossAttributableToParent[us-gaap:ComprehensiveIncomeNetOfTax[-29,033,000]]
	(29,033,000)	
Validation Results [Hierarchy]		
IS10		fac:ComprehensiveIncomeLoss[-29,033,000] = (fac:NetIncomeLossAttributableToParent[-27,550,000] + fac:OtherComprehensiveIncomeLoss[us-gaap:OtherComprehensiveIncomeLossNetOfTax[1,483,000]])
	(2,966,000)	

Looking deeper this gets even more interesting. Both of these facts were reported; note that the first is POSITIVE and the second is NEGATIVE. That is illogical. Both concept have the same balance type of CREDIT:

us-gaap:OtherComprehensiveIncomeLossNetOfTax= 1,483,000

us-gaap:OtherComprehensiveIncomeLossBeforeReclassificationsNetOfTax = -1,483,000

The SECOND concept was used on the statement of comprehensive income and the FIRST concept was used in the roll forward of accumulated other comprehensive income.

Income statement:

Component: (Network and Table)

Network	1003000 - Statement -	CONSOLIDATED STATEMENTS OF COMPREHENSIVE LOSS	
Table	Implied [Table]		

Reporting Entity [Axis]

0001351285 http://www.sec.gov/CIK

Period [Axis]

Implied [Line Items]

	2016-01-01/2016-12-31	2015-01-01/2015-12-31	2014-01-01/2014-12-31
Statement of Comprehensive Income [Abstract]			
Net loss	(27,550,000)	(46,796,000)	(73,706,000)
Other comprehensive loss, net of tax:			
Foreign currency translation loss	(1,483,000)	(1,548,000)	(1,523,000)
Other comprehensive loss	(1,483,000)	(1,548,000)	(1,523,000)
Comprehensive loss	(29,033,000)	(48,344,000)	(75,229,000)

Fact Characteristics and Properties

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Properties	Occurrences	To Do
Reporting Entity	0001351285 http://www.sec.gov/CIK	
Period	2016-01-01/2016-12-31	
Concept	Other Comprehensive Income (Loss), Net of Tax, Portion Attributable to Parent	
Name	us-gaap:OtherComprehensiveIncomeLossNetOfTaxPortionAttributableToParent	
Prefix	us-gaap	
Balance Type	Credit	
Period Type	For Period (duration)	
Data Type	Monetary (xbrli:monetaryItemType)	
Fact Value	-1483000	
Units	iso4217:USD	
Decimals (rounding)	-3	

Accumulated other comprehensive income roll forward:

Component: (Network and Table)

Network	2401407 - Disclosure - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Details 5)
Table	Accumulated Other Comprehensive Income (Loss) [Table]

Reporting Entity [Axis]0001351285 http://www.sec.gov/CIK

Period [Axis]

Accumulated Other Comprehensive Income (Loss) [Line Item]	Equity Components [Axis]	2016-10-01/2016-12-31	2016-01-01/2016-12-31
AOCI Including Portion Attributable to Noncontrolling Interest, Net of Tax [Roll Forward]			
Balance	AOCI Attributable to Parent		
	Equity Component [Domain]		
Other comprehensive loss before reclassifications	Foreign Currency		(1,483,000)
	Equity Component [Domain]		(1,483,000)
Amounts reclassified from accumulated other comprehensive loss	Foreign Currency		0
	Equity Component [Domain]		0
Net current period other comprehensive loss	Foreign Currency		(1,483,000)
	Equity Component [Domain]		(1,483,000)
Balance	AOCI Attributable to Parent	(8,788,000)	
Other comprehensive income (loss), tax			

Fact Characteristics and Properties

Properties	Occurrences	To Do
Reporting Entity	0001351285 http://www.sec.gov/CIK	
Period	2016-01-01/2016-12-31	
Equity Components [Axis]	Equity Component [Domain]	
Concept	Other Comprehensive Income (Loss), Net of Tax	
Name	us-gaap:OtherComprehensiveIncomeLossNetOfTax	
Prefix	us-gaap	
Balance Type	Credit	
Period Type	For Period (duration)	
Data Type	Monetary (xbrli:monetaryItemType)	
Fact Value	1483000	
Units	iso4217:USD	
Decimals (rounding)	-3	

SMITHFIELD FOODS INC

<http://www.sec.gov/Archives/edgar/data/91388/000009138816000076/0000091388-16-000076-index.htm>

Conflicting/contradictory revenue facts:

Fact determination of fac:Revenues		
1	us-gaap:Revenues	11,924,800,000
2	us-gaap:SalesRevenueNet	-
3	us-gaap:SalesRevenueServicesNet	-
4	us-gaap:SalesRevenueGoodsNet	10,337,500,000

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

Revenue, Net		
Calculations		
	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

Income statement: SECOND concept

Statement [Line Items]	Period [Axis]			
	2016-07-04 - 2016-10-02	2016-01-04 - 2016-10-02	2015-06-29 - 2015-09-27	2014-12-29 - 2015-09-27
Sales	3,538,600,000	10,337,500,000	3,406,100,000	10,509,200,000
Cost of sales	3,066,100,000	8,995,600,000	3,021,100,000	9,299,600,000
Gross profit	472,500,000	1,341,900,000	385,000,000	1,209,600,000
Selling, general and administrative expenses	233,800,000	669,700,000	238,400,000	692,900,000
(Income) loss from equity method investments	(7,600,000)	(21,300,000)	(7,100,000)	(11,300,000)
Operating profit	246,300,000	693,500,000	153,700,000	528,000,000
Interest expense	32,000,000	96,800,000	32,300,000	98,500,000
Nonoperating income	0	0	0	12,100,000
Income before income taxes	214,300,000	596,700,000	121,400,000	417,400,000
Income tax (benefit) expense	70,500,000	194,100,000	38,100,000	132,900,000
Net income	(143,800,000)	(402,600,000)	(83,300,000)	(284,500,000)

Segment information: FIRST concept, but SECOND concept is also reported in segment information

Reporting Entity [Axis]	0000091388 (http://www.sec.gov/CIK)			
Scenario [Axis]	Scenario, Unspecified [Domain]			
Segment Reporting Information [Line Items]	Consolidation Items [Domain]			
	Segments [Axis]			
	Corporate Segment [Member]	International Segment [Member]	Fresh Pork Segment [Member]	Segments [Domain]
	Segment sales	1,075,200,000	3,756,600,000	11,924,800,000
	Sales			10,337,500,000
Operating profit	(85,500,000)	61,500,000	234,500,000	693,500,000
Goodwill				

Fact Characteristics and Properties	
Properties	Occurrences
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity	0000091388 (http://www.sec.gov/CIK)
Period [Axis]	2016-01-04 - 2016-10-02
Scenario [Axis]	Scenario, Unspecified [Domain]
Consolidation Items [Axis]	Consolidation Items [Domain]
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	11924800000

SONUS NETWORKS INC

<http://www.sec.gov/Archives/edgar/data/1105472/000110547217000006/0001105472-17-000006-index.htm>

The problem with this filing is the improper use of the concept “us-gaap:NetCashProvidedByUsedInContinuingOperations” to represent what amounts to net cash flow.

Per the US GAAP XBRL Taxonomy, exchange rate changes is NOT part of “us-gaap:NetCashProvidedByUsedInContinuingOperations”:

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~161*v~5016\)!con~\(id~3546475\)!net~\(a~3190*I~772\)!lang~\(code~en-us\)!path~\(g~92628*p~0_0_1_0_2\)!rg~\(rg~32*p~12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~161*v~5016)!con~(id~3546475)!net~(a~3190*I~772)!lang~(code~en-us)!path~(g~92628*p~0_0_1_0_2)!rg~(rg~32*p~12))

Net Cash Provided by (Used in) Continuing Operations

Calculations	
160000 - Statement - Statement of Cash Flows, Deposit Based Operations	
	Net Cash Provided by (Used in) Operating Activities, Continuing Operations
+	Net Cash Provided by (Used in) Investing Activities, Continuing Operations <i>Dr</i>
+	Net Cash Provided by (Used in) Financing Activities, Continuing Operations <i>Dr</i>
	Net Cash Provided by (Used in) Continuing Operations

But exchange gains are part of “us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease”:

Cash and Cash Equivalents, Period Increase (Decrease) [Abstract]	
Cash and Cash Equivalents, Period Increase (Decrease), Excluding Exchange Rate Effect [Abstract]	
Net Cash Provided by (Used in) Operating Activities [Abstract]	
Net Cash Provided by (Used in) Investing Activities [Abstract]	
Net Cash Provided by (Used in) Financing Activities [Abstract]	
Net Cash Provided by (Used in) Discontinued Operations and Continuing Operations [Abstract]	
Net Cash Provided by (Used in) Continuing Operations [Abstract]	
Net Cash Provided by (Used in) Operating Activities, Continuing Operations	us-gaap:NetCashProvidedByUsedInContinuingOperations
Net Cash Provided by (Used in) Investing Activities, Continuing Operations	
Net Cash Provided by (Used in) Financing Activities, Continuing Operations	
Net Cash Provided by (Used in) Continuing Operations, Total	
Net Cash Provided by (Used in) Discontinued Operations [Abstract]	
Cash and Cash Equivalents, Period Increase (Decrease), Excluding Exchange Rate Effect, Total	
Effect of Exchange Rate on Cash and Cash Equivalents [Abstract]	
Cash and Cash Equivalents, Period Increase (Decrease), Total	
Cash and Cash Equivalents, at Carrying Value, Beginning Balance	
Cash and Cash Equivalents, at Carrying Value, Ending Balance	us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease

Cash flow statement:

Payment of tax withholding obligations related to net share settlements of restricted stock awards	(1,810,000)	(2,344,000)	(2,442,000)
Repurchase of common stock			
Principal payments of capital lease obligations	(1,000)	(76,000)	(84,000)
Payment of debt	0	0	(2,380,000)
Net cash used in financing activities	(2,870,000)	(6,202,000)	(85,131,000)
Effect of exchange rate changes on cash and cash equivalents	(163,000)	(128,000)	(447,000)
Net (decrease) increase in cash and cash equivalents	(18,188,000)	8,954,000	(31,266,000)
Cash and cash equivalents, beginning of year	50,111,000	41,157,000	72,423,000
Cash and cash equivalents, end of period	31,923,000	50,111,000	41,157,000

Second issue relates to other comprehensive income, the statement of changes in equity and statement of comprehensive income are inconsistent:

Statement of Comprehensive Income (Loss) [Line Items]	2016-01-01 - 2016-12-31	
	Fact	
	Value	Origin
Comprehensive Income (Loss) [Roll Up]		
Net Income (Loss) Attributable to Parent	(13,932,000)	fac:NetIncomeLossAttributableToParent[-13,932,000] = fac:NetIncomeLossAvailableToCommonStockholdersBasic[us- gaap:NetIncomeLossAvailableToCommonStockholdersBasic[- 13,932,000]]
Other Comprehensive Income (Loss)	87,000	fac:OtherComprehensiveIncomeLoss[us- gaap:OtherComprehensiveIncomeLossNetOfTax[87,000]]
Comprehensive Income (Loss)	(13,827,000)	fac:ComprehensiveIncomeLoss[-13,827,000] = fac:ComprehensiveIncomeLossAttributableToParent[us- gaap:ComprehensiveIncomeNetOfTax[-13,827,000]]

Statement of changes in equity:

Statement	Equity Components [Axis]				
	Common Stock [Member]	Additional Paid- in Capital [Member]	Accumulated Deficit [Member]	Accumulated Other Comprehensive Income (Loss) [Member]	Equity Component [Domain]
Increase (Decrease) in Stockholders' Equity					
Balance	49,000	1,240,803,000	(1,023,242,000)	5,416,000	223,026,000
Balance (in shares)	49,473,789				49,473,789
Issuance of common stock in connection with employee stock purchase plan		1,360,000			1,360,000
us-gaap:OtherComprehensiveIncomeLossNetOfTax					
Stock-based compensation expense		19,768,000			19,768,000
Assumption of equity awards in connection with acquisition of Network Technologies, Inc.					0
Other comprehensive loss				87,000	87,000
Net loss					
Reclassification of equity to liability for equity awards converted to cash bonuses					
Net loss			(13,932,000)		(13,932,000)
Balance	49,000	1,250,744,000	(1,037,174,000)	5,503,000	219,122,000

Statement of comprehensive income:

Statement of Comprehensive Income [Abstract]	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Statement of Comprehensive Income [Abstract]			
Net loss	(13,932,000)	(31,895,000)	(16,855,000)
Other comprehensive income (loss), net of tax:			
Foreign currency translation adjustments	54,000	9,000	(426,000)
Unrealized loss on available-for-sale marketable securities	33,000	(15,000)	(142,000)
Less: Reclassification adjustment for (gains) losses included in net loss	18,000	0	(46,000)
Other comprehensive income (loss), net of tax	105,000	(6,000)	(614,000)
Comprehensive loss, net of tax	(13,827,000)	(31,901,000)	(17,469,000)

Southcross Energy Partners, L.P.

<http://www.sec.gov/Archives/edgar/data/1547638/000154763817000008/0001547638-17-000008-index.htm>

Inappropriate application of XBRL dimensions, conflicting/contradictory revenue facts:

Statement	Period [Axis]									
	2016-01-01 - 2016-12-31					2015-01-01 - 2015-12-31				
	Partner Type [Axis]					Partner Type [Axis]				
	General Partner [Member]	Common Units	Subordinated Limited Partners [Member]	Southcross Holdings Common [Member]	Partner Type of Partner's Capital Account, Name [Domain]	General Partner [Member]	Common Units	Subordinated Limited Partners [Member]	Southcross Holdings Common [Member]	Partner Type of Partner's Capital Account, Name [Domain]
Document Period End Date					2016-12-31					
Revenues										
Revenue from Related Parties					97,500,000					94,700,000
Revenues:					548,723,000					698,473,000
Expenses:										
Cost of natural gas and liquids sold										
Operations and maintenance										
Depreciation and amortization					(106,947,000)					(70,814,000)
General and administrative										
Asset Impairment Charges					476,000					7,067,000
Gain on sale of assets, net										
Costs and Expenses										
(Loss) income from operations										
Income (Loss) from Equity Method Investments					(21,123,000)					(13,452,000)
Interest expense										
Loss on extinguishment of debt					1,006,000					0
Gain on legal settlement					3,939,000					0
Other Expenses										
Other Cost and Expense, Operating										
Loss before income tax expense										
Income tax expense										
Net loss	1,911,000				94,948,000	1,084,000				55,493,000
Series A Preferred fair value adjustment										
Dividends, Preferred Stock, Paid-in-kind										
Distribution Made to Member or Limited Partner, Distribution Paid In-kind, Fair Value Disclosure	47,000					164,000				
Net loss attributable to partners				0	(94,995,000)				(4,258,000)	(51,399,000)

SOUTHERN CO

<http://www.sec.gov/Archives/edgar/data/92122/000009212217000007/0000092122-17-000007-index.htm>

Comprehensive income does not reconcile. The line item comprehensive income is not reported which is rare. This may not be an error, might need to add a new reporting style. Needs further investigation:

Statement of Comprehensive Income (Loss) [Line Items]	Period [Axis]	
	2016-01-01 - 2016-12-31	
	Fact	
	Value	Origin
Comprehensive Income (Loss) [Roll Up]		
Net Income (Loss)	2,529,000,000	fac:NetIncomeLoss[us-gaap:ProfitLoss[2,529,000,000]]
Other Comprehensive Income (Loss)	(50,000,000)	fac:OtherComprehensiveIncomeLoss[us-gaap:OtherComprehensiveIncomeLossNetOfTax[-50,000,000]]
Comprehensive Income (Loss)	2,434,000,000	fac:ComprehensiveIncomeLoss[2,434,000,000] = fac:ComprehensiveIncomeLossAttributableToParent[us-gaap:ComprehensiveIncomeNetOfTax[2,398,000,000]] + fac:ComprehensiveIncomeLossAttributableToNoncontrollingInterest[us-gaap:ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest[36,000,000]]
Validation Results [Hierarchy]		
IS10	(45,000,000)	fac:ComprehensiveIncomeLoss[2,434,000,000] = (fac:NetIncomeLoss[us-gaap:ProfitLoss[2,529,000,000]] + fac:OtherComprehensiveIncomeLoss[us-gaap:OtherComprehensiveIncomeLossNetOfTax[-50,000,000]])

Statement of comprehensive income:

Statement [Line Items]	2016-07-01 - 2016-12-31						
	2016-07-01 - 2016-12-31	2016-01-01 - 2016-12-31					
	Scenario [Axis]	Scenario [Axis]					
	Successor [Member]	Scenario, Unspecified [Domain]					
	Legal Entity [Axis]	Legal Entity [Axis]					
	Southern Company Gas [Member]	Alabama Power [Member]	Georgia Power [Member]	Gulf Power [Member]	Mississippi Power [Member]	Southern Power [Member]	Entity [Domain]
Consolidated Net Income	114,000,000	839,000,000	1,347,000,000	140,000,000	(48,000,000)	374,000,000	2,529,000,000
Other comprehensive income:							
Qualifying hedges:							
Changes in fair value, net of tax	(1,000,000)	(2,000,000)	0	1,000,000	1,000,000	(27,000,000)	(136,000,000)
Reclassification adjustment for amounts included in net income, net of tax	0	4,000,000	2,000,000		1,000,000	58,000,000	69,000,000
Pension and other postretirement benefit plans:							
Benefit plan net gain (loss), net of tax	27,000,000						13,000,000
Reclassification adjustment for amounts included in net income, net of tax	0						4,000,000
Total other comprehensive income (loss)	26,000,000	2,000,000	2,000,000	1,000,000	2,000,000	31,000,000	(50,000,000)
Dividends on preferred and preference stock of subsidiaries		17,000,000	17,000,000	9,000,000	2,000,000		45,000,000
Comprehensive income attributable to noncontrolling interests	0					36,000,000	36,000,000
Comprehensive Income	140,000,000	841,000,000	1,349,000,000	141,000,000	(46,000,000)	369,000,000	2,398,000,000

