

More Issues in XBRL-based Digital Financial Reports

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December 15, 2016 (DRAFT)

This document summarizes easy to understand issues related to representing XBRL-based public company financial reports submitted to the SEC by public companies related to testing of fundamental accounting concept relations of those reports. The purpose of the document is to help professional accountants understand such issues so that such issues can be avoided when such reports are created.

Each of these issues was detected using automated processes. Specifically, the fundamental accounting concept relations consistency checks which I run every month were used¹ to detect each issue shown.

For more information related to these fundamental accounting relations errors, please see *Understanding SEC XBRL Filings*² which explains common errors made in XBRL-based financial filings by public companies to the SEC.

Approximately 50 issues are analyzed in this document. The document is organized to be read beginning to end. Information that helps you understand a specific type of issue is provided the first time the issue is discussed. This background information is not provided with subsequent examples of that same type of issue. I tried to order the issues in easiest to understand to hardest to understand.

None of these errors are disputed.

Links to each SEC filing are provided for each issue. If you go to the SEC filing page and then to the interactive data viewer for the statement and/or disclosure being examined, you can easily verify information provided in this document.

¹ See, <http://xbrl.squarespace.com/journal/2016/9/3/public-company-quality-continues-to-improve-8-generators-abo.html>

² See, <http://xbrl.squarespace.com/understanding-sec-xbrl-financi/>

1. Accenture plc

<http://www.sec.gov/Archives/edgar/data/1467373/000146737316001080/0001467373-16-001080-index.htm>

In this filing, The line item "Comprehensive income attributable to noncontrolling interest" was entered in reverse. The fact, seen at the RED #1, was entered as a NEGATIVE, as seen at RED #2 and RED #4 below which show information for the FACT. Note that #2 and #4 are both NEGATIVE. The fact appears positive in the rendering because the line item uses a negated label to switch the presentation of the fact. The RED #3 shows that the ERROR is caused by reversing the value because the amount of the ERROR at #3 is exactly DOUBLE the value reported.

The RED #5 below shows that when you compare Accenture to other public companies that report the SAME INFORMATION, the Accenture different stands out as being different. The RED #6 below shows that 99.21% of all public companies are consistent with the expectation of the test, only 49 public companies have the three concepts and it is NOT the case that: Comprehensive income attributable to parent + Comprehensive income attributable to noncontrolling interest = Comprehensive income (PARENT + NONCONTROLLING). The RED #8 below shows 6 of the 49 public companies that are inconsistent with this relation. Notice that the five that are INCONSISTENT with the test are consistent with Accenture who is also inconsistent with the test.

The RED #7 below shows that this inconsistency has persisted the majority of reporting periods for Accenture.

Note that there is nothing particularly "technical" from an information technology perspective, accountants need only understand accounting rules to understand the information provided by the tools below.

Computation which checks relation between total, parent, and noncontrolling interest comprehensive income (loss):

The image shows two screenshots of financial data tables. The left table is a 'Comprehensive Income (Loss) Breakdown (Line Items)' and the right table is a 'Statement of Comprehensive Income [Abstract]'. Both tables have columns for 'Reporting Entity [Axis]' and 'Period [Axis]'. The left table has a 'Value' column and a 'Fact' column. The right table has a 'Value' column and a 'Period [Axis]' column. Red circles and arrows highlight inconsistencies between the two tables. Red circle 1 is at the bottom of the right table, red circle 2 is at the top of the left table, and red circle 3 is at the bottom of the left table. Arrows point from the values in the left table to the values in the right table, showing a discrepancy.

Reporting Entity [Axis]	0001467373 (http://www.sec.gov/CIK)
Comprehensive Income (Loss) Breakdown (Line Items)	Value
Comprehensive Income (Loss) [Roll Up]	Fact
Comprehensive Income (Loss) Attributable to Parent	3,862,144,000
Comprehensive Income (Loss) Attributable to Noncontrolling Interest	(229,830,000)
Comprehensive Income (Loss)	3,632,314,000
Validation Results (Hierarchy)	459,660,000

Reporting Entity [Axis]	0001467373 (http://www.sec.gov/CIK)
Statement of Comprehensive Income [Abstract]	2015-09-01 - 2016-08-31
Net Income	4,349,603,000
OTHER COMPREHENSIVE INCOME (LOSS), NET OF TAX:	
Foreign currency translation	(56,459,000)
Defined benefit plans	(285,885,000)
Cash flow hedges	101,299,000
Marketable securities	1,297,000
OTHER COMPREHENSIVE INCOME (LOSS) ATTRIBUTABLE TO ACCENTURE PLC	(249,748,000)
Other comprehensive income (loss) attributable to noncontrolling interest	(7,881,000)
COMPREHENSIVE INCOME	4,091,974,000
COMPREHENSIVE INCOME ATTRIBUTABLE TO ACCENTURE PLC	(3,862,144,000)
Comprehensive income attributable to noncontrolling interest	229,830,000
COMPREHENSIVE INCOME	4,091,974,000

Fact reported:

Fact Characteristics and Properties	
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity [Axis]	0001467373 (http://www.sec.gov/CIK)
Period [Axis]	2015-09-01 - 2016-08-31
Concept	Comprehensive Income (Loss), Net of Tax, Attributable to Noncontrolling Interest
Fact value	-229830000 4
Units	USD
Decimals (rounding)	-3
Parenthetical explanation (i.e. footnote)	(None)

Comparison of 6 filers all of whom report the line item "Comprehensive income (loss) attributable to noncontrolling interest. Either one of two things MUST be true: (1) The Accenture plc filing is INCORRECT, or (2) All the other filings are incorrect, and the Accenture plc filing is CORRECT.

Component: (Network and Table)						
Network	111 - Document Comprehensive Income (Loss) Breakdown					
Table	Comprehensive Income (Loss) Breakdown [Table]					
Drop Filter Fields Here						
	2016-01-01/2016-10-02	2016-01-03/2016-10-01	2016-01-01/2016-09-30		2015-09-01/2016-08-31	2015-11-01/2016-07-31
Comprehensive Income (Loss) Breakdown [Line Items]	0000047111 http://www.sec.gov/CIK	0000886346 http://www.sec.gov/CIK	000070866 http://www.sec.gov/CIK	0001168696 http://www.sec.gov/CIK	0001467373 http://www.sec.gov/CIK	0000046619 http://www.sec.gov/CIK
Comprehensive Income (Loss) [Roll Up]						
Comprehensive Income (Loss) Attributable to Parent	577,394,000	24,016,000	191,000,000	115,900,000	3,862,144,000	114,638,000
Comprehensive Income (Loss) Attributable to Noncontrolling Interest	(2,040,000)	358,000	(7,000,000)	100,000	(229,830,000) 5	14,900,000
Comprehensive Income (Loss)	575,354,000	24,374,000	184,000,000	116,000,000	4,091,974,000	129,538,000
Validation Results [Hierarchy]						

Fact Characteristics and Properties	
Properties	To Do
Reporting Entity	0001467373 http://www.sec.gov/CIK
Period	2015-09-01/2016-08-31
Concept	Comprehensive Income (Loss) Attributable to Noncontrolling Interest
Name	fac:ComprehensiveIncomeLossAttributableToNoncontrollingInterest
Prefix	fac
Balance Type	Credit
Period Type	For Period (duration)
Data Type	Monetary (ybr):monetaryItemType
Fact Value	-229830000
Units	iso4217:USD
Decimals (rounding)	-3

Consistency of all reporting entities; 99.21% of all filers (all but 49) are consistent with my TEST, only 49 filers are INCONSISTENT, one of which is Accenture.

13		usfac:IS2	VIEW				
14	IS	usfac:IS3	REVIEW	9	9	99.86%	0.14%
15	IS	usfac:IS4	REVIEW	150	150	97.59%	2.41%
16	IS	usfac:IS5	REVIEW	82	82	98.68%	1.32%
17	IS	usfac:IS6	REVIEW	103	103		1.66%
18	IS	usfac:IS7	REVIEW	211	211		3.39%
19	IS	usfac:IS8	REVIEW	19	19		0.31%
20	SCI	usfac:IS10	REVIEW	111	111	98.21%	1.79%
21	SCI	usfac:IS9	REVIEW	49	49	99.21%	0.79%
22	x-Ambiguous Entity or Period	usfac-r:AmbiguousCurrentBalanceSheetDate	REVIEW	19	19	99.69%	0.31%
23	x-Ambiguous Entity or Period	usfac-r:AmbiguousCurrentIncomeStatementPeriod	REVIEW	37	37	99.40%	0.60%

Other public companies inconsistent with test IS9, shows that others from the set of 49 are consistent with Accenture (who is inconsistent with the test).

Component: (Network and Table)

Network: 311 - Document - Comprehensive Income (Loss) Breakdown

Table: Comprehensive Income (Loss) Breakdown [Table]

Drop Filter: 8 Here

	2016-01-01/2016-09-30			2015-09-01/2016-08-31	2016-01-01/2016-06-30
	0001056288 http://www.sec.gov/CIK	0001437107 http://www.sec.gov/CIK	0001567683 http://www.sec.gov/CIK	0001467373 http://www.sec.gov/CIK	0000790070 http://www.sec.gov/CIK
Comprehensive Income (Loss) [Roll Up]					
Comprehensive Income (Loss) Attributable to Parent	157,092,000	880,000,000	49,000,000	3,862,144,000	867,000,000
Comprehensive Income (Loss) Attributable to Noncontrolling Interest	7,953,000	1,000,000	16,000,000	(229,830,000)	6,000,000
Comprehensive Income (Loss)	168,287,000	902,000,000	75,000,000	4,091,974,000	951,000,000

Comparison across periods for Accenture, shows that this inconsistency has persisted over numerous periods. (Note that the other IS related inconsistency will be addressed in a separate email).

#	CIK	Accession	Entity Registrant Name	Creation Software	Document Type	Fiscal Year	Fiscal Period	BS	IS	SCI	CF	x-Ambiguous Entity or Period	x-Missing BS, IS, CF Roll Ups	x-Other
1	0001467373	0001467373-001080	Accenture plc	Workiva	10-K	2016	FY	0	1	1	0	0	0	0
2	0001467373	0001467373-000915	Accenture plc	Workiva	10-Q	2016	Q3	0	1	1	0	0	0	0
3	0001467373	0001467373-16-000774	Accenture plc	Workiva	10-Q	2016	Q2	0	1	1	0	0	0	0
4	0001467373	0001467373-15-000591	Accenture plc	Workiva	10-Q	2016	Q1	0	1	1	0	0	0	0
5	0001467373	0001467373-15-000457	Accenture plc	Workiva	10-K	2015	FY	0	1	1	0	0	0	0
6	0001467373	0001467373-15-000294	Accenture plc	Workiva	10-Q	2015	Q3	0	1	1	0	0	0	0
7	0001467373	0001467373-15-000156	Accenture plc	WebFilings	10-Q	2015	Q2	0	1	1	0	0	0	0
8	0001467373	0001467373-14-000566	Accenture plc	WebFilings	10-Q	2015	Q1	0	1	1	0	0	0	0
9	0001467373	0001467373-14-000467	Accenture plc	WebFilings	10-K	2014	FY	0	1	1	0	0	0	0
10	0001467373	0001467373-14-000303	Accenture plc	WebFilings	10-Q	2014	Q3	0	1	1	0	0	0	0
11	0001467373	0001467373-14-000163	Accenture plc	WebFilings	10-Q	2014	Q2	0	1	1	0	0	0	0
12	0001467373	0001467373-13-000578	Accenture plc	WebFilings	10-Q	2014	Q1	0	1	1	0	0	0	0
13	0001467373	0001467373-13-000482	Accenture plc	WebFilings	10-K	2013	FY	0	0	1	0	0	0	0
14	0001467373	0001467373-13-000331	Accenture plc	WebFilings	10-Q	2013	Q3	0	0	0	0	0	0	0
15	0001467373	0001467373-13-000192	Accenture plc	WebFilings	10-Q	2013	Q2	0	0	0	0	0	0	0
16	0001467373	0001467373-12-000263	Accenture plc	WebFilings	10-Q	2013	Q1	0	0	0	0	0	0	0
17	0001467373	0001467373-12-000170	Accenture plc	WebFilings	10-K	2012	FY	0	0	0	0	0	0	0
18	0001467373	0001467373-12-000009	Accenture plc	WebFilings	10-Q	2012	Q3	0	0	1	0	0	0	0
19	0001467373	0001193125-12-129729	Accenture plc	EDGAR Online	10-Q	2012	Q2	0	0	1	0	0	0	0
20	0001467373	0001193125-11-347254	Accenture plc	EDGAR Online	10-Q	2012	Q1	0	0	1	0	0	0	0
21	0001467373	0001193125-11-277309	Accenture plc	EDGAR Online	10-K	2011	FY	0	0	0	0	0	0	0
22	0001467373	0001193125-11-173233	Accenture plc	EDGAR Online	10-Q	2011	Q3	0	0	1	0	0	0	0
23	0001467373	0001193125-11-078142	Accenture plc	EDGAR Online	10-Q	2011	Q2	0	0	1	0	0	0	0
24	0001467373	0001193125-10-284423	Accenture plc	Rivet	10-Q	2011	Q1	0	0	1	0	0	0	0
25	0001467373	0001193125-10-235847	Accenture plc	Rivet	10-K	2010	FY	0	0	0	0	0	0	0
26	0001467373	0001193125-10-146681	Accenture plc	Rivet	10-Q	2010	Q3	0	0	0	0	0	0	0
27	0001467373	0001193125-10-068566	Accenture plc	EDGAR Online	10-Q			0	0	0	0	2	0	8
28	0001467373	0001193125-09-256007	ACCENTURE PLC	EDGAR Online	10-Q			0	0	0	0	2	0	8

2. AGILENT TECHNOLOGIES INC.

<http://www.sec.gov/Archives/edgar/data/1090872/000109087216000076/0001090872-16-000076-index.htm>

This filer uses two concept on two facts that contradict one another, the relationship is illogical. The line item in question is "Income from continuing operations before tax" on the income statement. These are the two conflicting concepts:

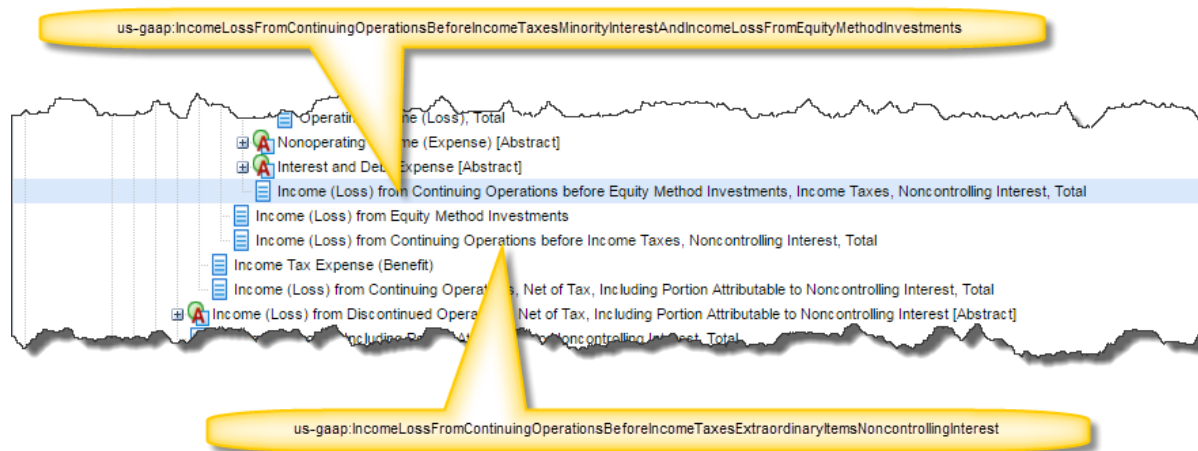
Income (Loss) from Continuing Operations Before Tax	fac:IncomeLossFromContinuingOperationsBeforeTax[us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest[612,000,000]]						
	<p>Fact determination of fac:IncomeLossFromContinuingOperationsBeforeTax</p> <table border="1"> <tr style="background-color: #e0ffe0;"> <td style="text-align: center;">1</td> <td>us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest</td> <td style="text-align: right;">612,000,000</td> </tr> <tr> <td style="text-align: center;">2</td> <td>us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments</td> <td style="text-align: right;">393,000,000</td> </tr> </table>	1	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest	612,000,000	2	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments	393,000,000
1	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest	612,000,000					
2	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments	393,000,000					
612,000,000							

us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest [612,000,000]

us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments [393,000,000]

Here are those two concepts in the US GAAP XBRL Taxonomy. The only difference between those two concepts is the line item "Income (loss) from equity method investments". The filer DOES NOT REPORT that line item on the income statement or in the disclosures.

The filer is using an INCOME STATEMENT concept to report information within the SEGMENT disclosure. The concept used on the income statement and in the disclosure contradict one another and is otherwise illogical. As such, one of those concepts is being used incorrectly.



98.34% of public company financial reports are consistent with what is expressed in the US GAAP XBRL Taxonomy:

	IS	usfac:IS5	REVIEW	82	82	98.68%	1.32%
16	IS	usfac:IS5	REVIEW	82	82	98.68%	1.32%
17	IS	usfac:IS6	REVIEW	103	103	98.34%	1.66%
18	IS	usfac:IS7	REVIEW	211	211	96.61%	3.39%
19	IS	usfac:IS8	REVIEW	19	19	99.69%	0.31%

Income statement:

Income Statement [Abstract]	Period [Axis]			
	2016-05-01 - 2016-07-31	2015-11-01 - 2016-07-31	2015-05-01 - 2015-07-31	2014-11-01 - 2015-07-31
Income Statement [Abstract]				
Net revenue:				
Products	798,000,000	2,380,000,000	787,000,000	2,346,000,000
Services and other	246,000,000	711,000,000	227,000,000	657,000,000
Total net revenue	1,044,000,000	3,091,000,000	1,014,000,000	3,003,000,000
Costs and expenses:				
Cost of products	362,000,000	1,084,000,000	373,000,000	1,122,000,000
Cost of services and other	140,000,000	398,000,000	128,000,000	375,000,000
Total costs	502,000,000	1,482,000,000	501,000,000	1,497,000,000
Research and development	86,000,000	245,000,000	79,000,000	248,000,000
Selling, general and administrative	0	0	0	0
Income from operations	146,000,000	432,000,000	144,000,000	366,000,000
Interest income	3,000,000	8,000,000	2,000,000	6,000,000
Interest expense	(17,000,000)	(53,000,000)	(17,000,000)	(50,000,000)
Other income (expense), net	2,000,000	6,000,000	(1,000,000)	15,000,000
Income from continuing operations before taxes	134,000,000	393,000,000	128,000,000	337,000,000
Provision for income taxes	10,000,000	57,000,000	15,000,000	39,000,000
Income from continuing operations	124,000,000	336,000,000	113,000,000	298,000,000
Loss from discontinued operations, net of tax benefit of \$0, \$0, \$0 and \$(2)	0	0	(2,000,000)	(37,000,000)
Net income	124,000,000	336,000,000	111,000,000	261,000,000

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Segment information:

Component: (Network and Table)				
Network	2420403 - Disclosure: SEGMENT INFORMATION - Reconciliation of Reportable Results (Details)			
Table	Implied [Table]			
Reporting Entity [Axis]	0001090872 http://www.sec.gov/CIK			
	Period [Axis]			
Implied [Line Items]	2016-05-01/2016-07-31	2015-11-01/2016-07-31	2015-05-01/2015-07-31	2014-11-01/2015-07-31
Segment Reporting [Abstract]				
Reconciliation of Operating Profit (Loss) from Segments to Consolidated				
Total reportable segments? income from operations	212,000,000	612,000,000	199,000,000	544,000,000
Acceleration of share-based compensation related to	0	0	0	(2,000,000)

Fact Characteristics and Properties	
Properties	Occurrences
Reporting Entity	0001090872 http://www.sec.gov/CIK
Period	2015-11-01/2016-07-31
Concept	Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest
Name	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest
Prefix	us-gaap
Balance Type	Credit
Period Type	For Period (duration)
Data Type	Monetary (xbrli:monetaryItemType)
Fact Value	612000000
Units	iso4217:USD
Decimals (rounding)	-6

3. AKORN INC

<http://www.sec.gov/Archives/edgar/data/3116/000162828016020777/0001628280-16-020777-index.htm>

Per the US GAAP XBRL Taxonomy, the concept "us-gAAP:CommitmentsAndContingencies" is PART OF the WHOLE Liabilities and Equity as can be seen below. Yet, the filer used that concept as PART of their line item "TOTAL CURRENT LIABILITIES". This is inconsistent with the US GAAP XBRL Taxonomy.

Further, that specific concept is used on the face of the balance sheet to indicate that a commitments and contingencies disclosure exists and generally (or always) has a value of 0 or NIL. Yet here, the filer includes the commitments and contingencies on the balance sheet. This is inconsistent with other public companies and appears to be inconsistent with the expectations of the US GAAP XBRL Taxonomy.

Calculations		
108000 - Statement - Statement of Financial Position, Unclassified - Deposit Based Operations		
	Liabilities	Cr
+	Commitments and Contingencies	Cr
+	Temporary Equity, Carrying Amount, Including Portion Attributable to Noncontrolling Interests	Cr
+	Stockholders' Equity, Including Portion Attributable to Noncontrolling Interest	Cr
	Liabilities and Equity	Cr

us-gAAP:CommitmentsAndContingencies

Balance sheet:

LIABILITIES AND SHAREHOLDERS' EQUITY		
CURRENT LIABILITIES		
	us-gAAP:CommitmentsAndContingencies	
Trade accounts payable	55,172,000	46,019,000
Purchase consideration payable	4,987,000	4,967,000
Income taxes payable	4,762,000	23,670,000
Accrued royalties	12,724,000	19,378,000
Accrued compensation	18,552,000	15,866,000
Current maturities of long-term debt (net of current deferred financing costs)	0	52,779,000
Accrued administrative fees	31,418,000	37,094,000
Accrued expenses and other liabilities	27,879,000	31,603,000
TOTAL CURRENT LIABILITIES	155,494,000	231,376,000
LONG-TERM LIABILITIES:		
Long-term debt (net of non-current deferred financing costs)	808,675,000	994,033,000
Deferred tax liability	176,814,000	188,808,000
Other long-term liabilities	9,932,000	6,763,000
TOTAL LONG-TERM LIABILITIES	995,421,000	1,189,604,000
TOTAL LIABILITIES	1,150,915,000	1,420,980,000
SHAREHOLDERS' EQUITY		
Common stock, no par value - 150,000,000 shares authorized; 125,234,041 and 119,427,471 shares issued and outstanding at September 30, 2016 and December 31, 2015, respectively	521,268,000	458,659,000
Retained earnings	36,379,000	180,042,000

4. ALASKA AIR GROUP, INC.

<http://www.sec.gov/Archives/edgar/data/766421/000076642116000108/0000766421-16-000108-index.htm>

This public company uses the concept "us-gAAP:LiabilitiesNoncurrent" in a manner inconsistent with the US GAAP XBRL Taxonomy. As can be seen from their balance sheet, the line item "Other Liabilities and Credit Totals" is represented using the concept "us-gAAP:LiabilitiesNoncurrent". Yet, that concept clearly INCLUDES long term debt per the US GAAP XBRL Taxonomy, see #1 below. The US GAAP XBRL Taxonomy provides a concept to represent this reporting situation, us-gAAP:LiabilitiesOtherThanLongtermDebtNoncurrent, which explicitly excludes long-term debt, see #2 below.

LIABILITIES AND SHAREHOLDERS' EQUITY		
Current Liabilities		
Accounts payable	71,000,000	63,000,000
Accrued wages, vacation and payroll taxes	257,000,000	298,000,000
Air traffic liability	785,000,000	669,000,000
Other accrued liabilities	735,000,000	661,000,000
Current portion of long-term debt	275,000,000	114,000,000
Total Current Liabilities	2,123,000,000	1,805,000,000
Long-Term Debt, Net of Current Portion	1,861,000,000	569,000,000
Other Liabilities and Credits		
Deferred income taxes	733,000,000	682,000,000
Deferred revenue	491,000,000	431,000,000
Obligation for pension and postretirement medical benefits	272,000,000	270,000,000
Other liabilities	355,000,000	362,000,000
Other Liabilities and Credits Totals	1,851,000,000	1,745,000,000
Commitments and Contingencies	xsi:nil	xsi:nil
Shareholders' Equity		
Preferred stock, \$0.01 par value, Authorized: 5,000,000 shares, none issued or outstanding	0	0
Common stock, \$0.01 par value, Authorized: 200,000,000 shares, Issued: 2016 - 128,941,102 shares; 2015 - 128,442,000 shares; Outstanding: 2016 - 123,079,519 shares; 2015 - 125,175,325 shares	1,000,000	1,000,000
Capital in excess of par value	103,000,000	73,000,000
Treasury stock (common), at cost: 2016 - 5,861,583 shares; 2015 - 3,266,774 shares	(444,000,000)	(250,000,000)

US GAAP XBRL Taxonomy:

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
		1
		us-gAAP:LiabilitiesNoncurrent

Calculations

104000 - Statement - Statement of Financial Position, Classified

	Accounts Payable and Accrued Liabilities, Noncurrent	Cr
+	Deferred Compensation Liability, Classified, Noncurrent	Cr
+	Deferred Revenue and Credits, Noncurrent	Cr
+	Billings in Excess of Cost, Noncurrent	Cr
+	Asset Retirement Obligations, Noncurrent	Cr
+	Customer Advances or Deposits, Noncurrent	Cr
+	Deferred Tax Liabilities, Net, Noncurrent	Cr
+	Liability for Uncertainty in Income Taxes, Noncurrent	Cr
+	Pension and Other Postretirement and Postemployment Benefit Plans, Liabilities, Noncurrent	Cr
+	Accrued Environmental Loss Contingencies, Noncurrent	Cr
+	Customer Refund Liability, Noncurrent	Cr
+	Off-market Lease, Unfavorable	Cr
+	Financial Instruments Subject to Mandatory Redemption, Settlement Terms, Share Value, Amount, Noncurrent	Cr
+	Estimated Litigation Liability, Noncurrent	Cr
+	Regulatory Liability, Noncurrent	Cr
+	Restructuring Reserve, Noncurrent	Cr
+	Due to Related Parties, Noncurrent	Cr
+	Disposal Group, Including Discontinued Operation, Liabilities, Noncurrent	Cr
+	Liabilities of Business Transferred under Contractual Arrangement, Noncurrent	Cr
+	Other Liabilities, Noncurrent	Cr
+	Self Insurance Reserve, Noncurrent	Cr
+	Program Rights Obligations, Noncurrent	Cr
+	Business Combination, Contingent Consideration, Liability, Noncurrent	Cr
+	Derivative Instruments and Hedges, Liabilities, Noncurrent	Cr
+	Qualified Affordable Housing Project Investments, Commitment	Cr
+	Liabilities, Other than Long-term Debt, Noncurrent	Cr

2

us-gaap:LiabilitiesOtherThanLongtermDebtNoncurrent

5. Altisource Portfolio Solutions S.A.

<http://www.sec.gov/Archives/edgar/data/1462418/000146241816000015/0001462418-16-000015-index.htm>

This public company is using a concept related to “other comprehensive income” to represent the line item “Comprehensive income, net of tax”.

Other income (expense), net:				
Interest expense	(5,952,000)	(18,481,000)	(7,041,000)	(21,396,000)
Loss on HLSS equity securities and dividends received, net	0	0	0	(1,854,000)
Other income (expense), net	(109,000)	2,608,000	653,000	1,477,000
Total other income (expense), net	(6,061,000)	(15,873,000)	(6,388,000)	(21,773,000)
Income before income taxes and non-controlling interests	18,796,000	63,858,000	41,200,000	97,252,000
Income tax provision	(7,324,000)	(12,808,000)	(3,303,000)	(8,101,000)
Net income	11,472,000	51,050,000	37,897,000	89,151,000
Net income attributable to non-controlling interests	(883,000)	(1,973,000)	(851,000)	(2,457,000)
Net income attributable to Altisource	10,589,000	49,077,000	37,046,000	86,694,000
Earnings per share:				
Basic (in usd per share)	.57	2.63	1.94	4.42
Diluted (in usd per share)	.54	2.49	1.82	4.19
Weighted average shares outstanding:				
Basic (in shares)	18,715,000	18,669,000	19,091,000	19,608,000
Diluted (in shares)	19,568,000	19,738,000	20,411,000	20,688,000
Comprehensive income:				
Unrealized gain (loss) on securities, net of income tax benefit (provision) of \$(2,070), \$0, \$889, \$0	5,016,000	(2,156,000)	0	0
Comprehensive income, net of tax	16,488,000	48,894,000	37,897,000	89,151,000
Comprehensive income attributable to non-controlling interests	(883,000)	(1,973,000)	(851,000)	(2,457,000)
Comprehensive income attributable to Altisource	15,605,000	46,921,000	37,046,000	86,694,000

us-gaap:OtherComprehensiveIncomeLossNetOfTax

6. Apollo Global Management LLC

<http://www.sec.gov/Archives/edgar/data/1411494/000141149416000050/0001411494-16-000050-index.htm>

Used inappropriate concept related to “other comprehensive income” to represent a “comprehensive income” line item. This error has remain undetected for five years.

Statement of Comprehensive Income [Abstract]	Period [Axis]			
	2016-07-01 - 2016-09-30	2016-01-01 - 2016-09-30	2015-07-01 - 2015-09-30	2015-01-01 - 2015-09-30
Statement of Comprehensive Income [Abstract]				
Net Income	234,718,000	575,960,000	96,559,000	326,131,000
Other Comprehensive Income, net of tax:				
Allocation of currency translation adjustment of consolidated CLOs and funds (net of taxes of \$0.1 million and \$0.1 million for Apollo Global Management, LLC for the three months ended September 30, 2016 and 2015, respectively, and \$0.3 million and \$0.7 million for Apollo Global Management, LLC for the nine months ended September 30, 2016 and 2015, respectively, and \$0.0 million for Non-Controlling Interests in Apollo Operating Group for the three and nine months ended September 30, 2016 and 2015)	1,144,000	3,103,000	386,000	(10,505,000)
Net gain from change in fair value of cash flow hedge instruments	26,000	79,000	26,000	78,000
Net income (loss) on available-for-sale securities	20,000	450,000	(572,000)	(786,000)
Total Other Comprehensive Income (Loss), net of tax	1,190,000	3,632,000	(160,000)	(11,213,000)
Comprehensive Income	236,788,000	579,592,000	96,399,000	314,918,000
Comprehensive Income attributable to Non-Controlling Interests	(140,644,000)	(341,539,000)	(58,241,000)	(192,153,000)
Comprehensive Income Attributable to Apollo Global Management, LLC	96,144,000	238,053,000	38,158,000	122,765,000

us-gaap:OtherComprehensiveIncomeLossNetOfTax

7. APPLIED INDUSTRIAL TECHNOLOGIES INC

<http://www.sec.gov/Archives/edgar/data/109563/000010956316000309/0000109563-16-000309-index.htm>

This public company is reporting conflicting, contradictory revenues related facts. Per the US GAAP XBRL Taxonomy the concept "us-gaap:SalesRevenueNet" is PART of the WHOLE "us-gaap:Revenues". Yet this company reports a PART that is more than the WHOLE. This is illogical.

Revenues		fac:Revenues[us-gaap:Revenues[5,264,000]]	
Fact determination of fac:Revenues			
1	us-gaap:Revenues	5,264,000	
2	us-gaap:SalesRevenueNet	624,848,000	
3	us-gaap:SalesRevenueServicesNet	-	

US GAAP XBRL Taxonomy:

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 (linked to Revenue, Net)

us-gaap:Revenues (linked to Revenues)

Income statement:

State	Period [Axis]	
	2016-07-01 - 2016-09-30	2015-07-01 - 2015-09-30
us-gaap:SalesRevenueNet		
Income Statement [Abstract]		
Net Sales	624,848,000	641,904,000
Cost of Sales	446,518,000	460,892,000
Gross Profit	178,330,000	181,012,000
Selling, Distribution and Administrative, including depreciation	135,112,000	139,986,000
Operating Income	43,218,000	41,026,000
Interest Expense, net	2,146,000	2,187,000
Other (Income) Expense, net	(398,000)	1,004,000
Income Before Income Taxes	41,470,000	37,835,000
Income Tax Expense	14,099,000	13,544,000
Net Income	27,371,000	24,291,000

Segment disclosure:

Reporting Entity [Axis]	0000109563 (http://www.sec.gov/CIK)	
	Period [Axis]	
Segment Reporting [Abstract]	2016-07-01 - 2016-09-30	2015-07-01 - 2015-09-30
Segment Reporting [Abstract]		
Segment and Geographic Information (Textuals) [Abstract]		
Sales primarily from businesses segment	5,264,000	5,955,000

Report Element

Properties	Occurrences
Report Standard Label	Revenues
▼ Definitions of Report Element	
Base Taxonomy Standard Label	Sales primarily from businesses segment
Documentation:	Amount of revenue recognized from goods sold, services rendered, insurance premiums, or other activities that constitute an earning process. Includes, but is not limited to, investment and interest income before deduction of interest expense when recognized as a component of revenue, and sales and trading gain (loss).
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:Revenues
ID	us-gaap_Revenues

8. ASTORIA FINANCIAL CORP

<http://www.sec.gov/Archives/edgar/data/910322/000091032216000026/0000910322-16-000026-index.htm>

This filer is reporting two facts that contradict one another per the US GAAP XBRL taxonomy. The first fact which uses the concept "us-gaap:ProvisionForLoanLeaseAndOtherLosses" and has a value of -6,226,000 is the WHOLE of provision for loan, lease, and other losses. The second fact which uses the concept "us-gaap:ProvisionForLoanAndLeaseLosses" and has a value of -7,128,000 is PART of that WHOLE. Yet, the PART is GREATER THAN the WHOLE concept, which is illogical.

This is not to say that the provision for loan losses cannot be different on the income statement and cash flow statement. This is simply saying that as represented by ASTORIA FINANCIAL CORP, it is illogical per the US GAAP XBRL taxonomy and inconsistent with others who report these same facts.

Fact determination of fac:ProvisionForLoanLeaseAndOtherLosses		
1	us-gaap:ProvisionForLoanLeaseAndOtherLosses	-6,226,000
2	us-gaap:ProvisionForLoanAndLeaseLosses	-7,128,000

us-gaap:ProvisionForLoanLeaseAndOtherLosses -6,226,000

us-gaap:ProvisionForLoanAndLeaseLosses -7,128,000

US GAAP XBRL Taxonomy:

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

Income statement:

Income Statement [Abstract]	Period [Axis]			
	2016-07-01 - 2016-09-30	2016-01-01 - 2016-09-30	2015-07-01 - 2015-09-30	2015-01-01 - 2015-09-30
Income Statement [Abstract]				
Interest income:				
Residential mortgage loans	44,582,000	137,640,000	49,899,000	155,236,000
Multi-family and commercial real estate mortgage loans	47,795,000	141,207,000	47,979,000	144,082,000
Consumer and other loans	2,456,000	7,263,000	2,208,000	6,640,000
Mortgage-backed and other securities	17,873,000	52,177,000	15,816,000	46,124,000
Interest-earning cash accounts	110,000	346,000	109,000	305,000
Federal Home Loan Bank of New York stock	1,526,000	4,434,000	1,407,000	4,390,000
Total interest income	114,342,000	343,067,000	117,418,000	356,777,000
Interest expense:				
Deposits		us-gaap:ProvisionForLoanAndLeaseLosses 20,482,000	8,577,000	29,250,000
Borrowings	24,238,000	72,606,000	24,107,000	71,922,000
Total interest expense	30,701,000	93,088,000	32,684,000	101,172,000
Net interest income	83,641,000	249,979,000	84,734,000	255,605,000
Provision for loan losses credited to operations	(995,000)	(7,128,000)	(4,439,000)	(7,749,000)
Net interest income after provision for loan losses	84,636,000	257,107,000	89,173,000	263,354,000
Non-interest income:				

Cash flow statement:

Statement of Cash Flows [Abstract]	Period [Axis]	
	2016-01-01 - 2016-09-30	2015-01-01 - 2015-09-30
Statement of Cash Flows [Abstract]		
Cash flows from operating activities:		
Net income	55,592,000	69,644,000
Adjustments to reconcile net income to net cash provided by operating activities:		
Net amortization on loans	8,021,000	9,018,000
Net amortization on securities and borrowings	6,260,000	7,067,000
Net provision for loan and real estate losses credited to operations	(6,226,000)	(6,703,000)
Depreciation and amortization	10,392,000	9,495,000
Net gain on sales of loans and securities	(1,690,000)	(1,567,000)
Mortgage servicing rights amortization and valuation allowance adjustments, net	3,321,000	1,941,000
Stock-based compensation	2,518,000	6,432,000
Deferred income tax expense/benefit	2,753,000	(2,573,000)

9. Banner Corporation

<http://www.sec.gov/Archives/edgar/data/946673/000094667316000022/0000946673-16-000022-index.htm>

This filer is reporting two facts that contradict one another per the US GAAP XBRL taxonomy. The first fact which uses the concept "us-gaap:ProvisionForLoanLeaseAndOtherLosses" and has a value of 804,000 is the WHOLE of provision for loan, lease, and other losses. The second fact which uses the concept "us-gaap:ProvisionForLoanAndLeaseLosses" and has a value of 4,000,000 is PART of that WHOLE. Yet, the PART is GREATER THAN the WHOLE concept, which is illogical.

This is not to say that the provision for loan losses cannot be different on the income statement and cash flow statement. This is simply saying that as represented by Banner Corporation, it is illogical per the US GAAP XBRL taxonomy and inconsistent with others who report these same facts.

Fact determination of fac:ProvisionForLoanLeaseAndOtherLosses		
1	us-gaap:ProvisionForLoanLeaseAndOtherLosses	804,000
2	us-gaap:ProvisionForLoanAndLeaseLosses	4,000,000

us-gaap:ProvisionForLoanLeaseAndOtherLosses 804,000

us-gaap:ProvisionForLoanAndLeaseLosses 4,000,000

US GAAP XBRL Taxonomy:

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
	<hr/> Provision for Loan, Lease, and Other Losses	Dr

us-gaap:ProvisionForLoanAndLeaseLosses

us-gaap:ProvisionForLoanLeaseAndOtherLosses

Income statement:

Income Statement [Abstract]	Period [Axis]			
	2016-07-01 - 2016-09-30	2016-01-01 - 2016-09-30	2015-07-01 - 2015-09-30	2015-01-01 - 2015-09-30
Income Statement [Abstract]				
INTEREST INCOME:				
Loans receivable	89,805,000	265,697,000	51,749,000	149,192,000
Mortgage-backed securities	4,803,000	15,467,000	1,307,000	3,609,000
Securities and cash equivalents	3,241,000	9,306,000	1,737,000	5,138,000
Total interest income	97,849,000	290,470,000	54,793,000	157,939,000
INTEREST EXPENSE:				
Deposits	2,784,000	8,501,000	1,738,000	5,240,000
FHLB advances			4,000	24,000
Other borrowings			47,000	137,000
Junior subordinated debentures	1,019,000	2,962,000	816,000	2,357,000
Total interest expense	4,141,000	12,571,000	2,605,000	7,758,000
Net interest income	93,708,000	277,899,000	52,188,000	150,181,000
PROVISION FOR LOAN LOSSES	2,000,000	4,000,000	0	0
Net interest income after provision for loan losses	91,708,000	273,899,000	52,188,000	150,181,000
NON-INTEREST INCOME:				
Deposit fees and other service charges	12,927,000	36,957,000	9,746,000	27,435,000
Mortgage banking operations	8,141,000	20,409,000	4,426,000	13,238,000
Bank-owned life insurance (BOLI)	1,333,000	3,646,000	550,000	1,441,000
Miscellaneous	1,344,000	3,936,000	489,000	1,623,000
Other operating income	23,745,000	64,948,000	15,211,000	43,737,000

Cash flow statement:

Statement of Cash Flows [Abstract]	Period [Axis]	
	2016-01-01 - 2016-09-30	2015-01-01 - 2015-09-30
Statement of Cash Flows [Abstract]		
OPERATING ACTIVITIES:		
Net income	62,581,000	38,329,000
Adjustments to reconcile net income to net cash provided from operating activities:		
Depreciation	9,219,000	6,279,000
Deferred income and expense, net of amortization	419,000	2,194,000
Amortization of core deposit intangibles	5,339,000	1,268,000
(Gain) loss on sale of securities	(531,000)	537,000
Net change in valuation of financial instruments carried at fair value	1,472,000	(735,000)
Purchases of securities—trading	(1,725,000)	(6,337,000)
Proceeds from sales of securities—trading		
Principal repayments and maturities of securities—trading	3,527,000	7,905,000
Decrease in deferred taxes		
Increase in current taxes payable	2,100,000	2,000,000
Equity-based compensation	3,129,000	1,944,000
Increase in cash surrender value of BOLI	(3,628,000)	(1,425,000)
Gain on sale of loans, net of capitalized servicing rights	(14,583,000)	(8,139,000)
Gain on disposal of real estate held for sale and property and equipment	(748,000)	(338,000)
Provision for loan losses	4,000,000	0
Provision for losses on real estate held for sale	804,000	216,000
Origination of loans held for sale	(753,714,000)	(655,178,000)

10. BEMIS CO INC

<http://www.sec.gov/Archives/edgar/data/11199/000001119916000065/0000011199-16-000065-index.htm>

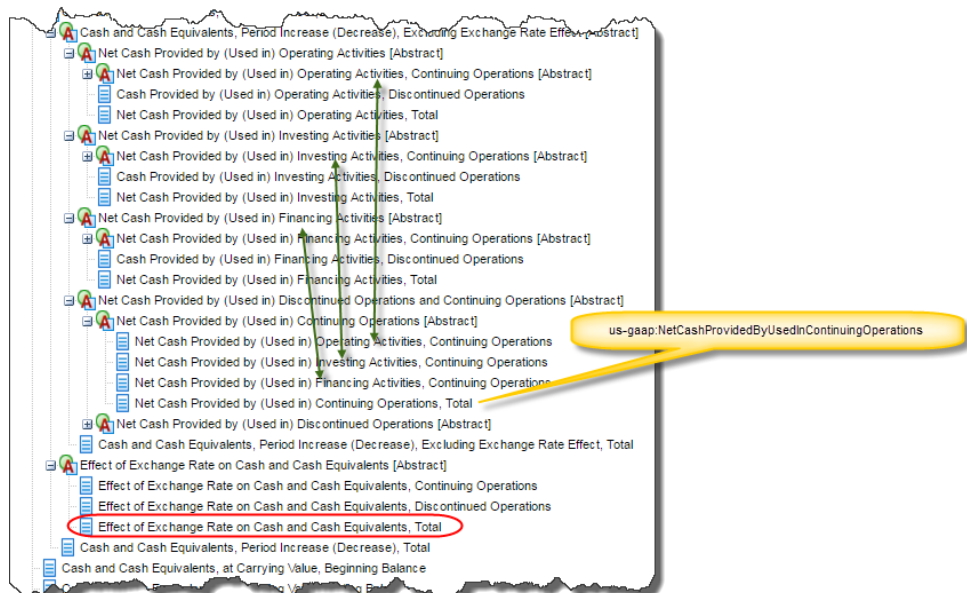
This public company is incorrectly using the concept "us-gaap:NetCashProvidedByUsedInContinuingOperations" to represent the line item "Net increase (decrease) in cash and cash equivalents". The correct concept is "us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease" (or similar concept).

The US GAAP XBRL Taxonomy shows the PARTS of "Net cash provided by (used in) continuing operations" to be:

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>
<hr/>	
	Net Cash Provided by (Used in) Continuing Operations

us-gaap:NetCashProvidedByUsedInContinuingOperations

Further, each of those parts is broken down by the relations shown using the GREEN arrows. As can be seen, the "Effect of exchange rate on cash and cash equivalents is NOT PART of the concept "us-gaap:NetCashProvidedByUsedInContinuingOperations". In this public company's cash flow statement, exchange gains IS PART of the line item being represented using the concept "us-gaap:NetCashProvidedByUsedInContinuingOperations".



Cash flow statement, NOTE that "Effect of exchange rate changes on cash and cash equivalents" is PART OF the line item represented using the concept "us-gaap:NetCashProvidedByUsedInContinuingOperations".

Proceeds from divestitures	0	13,600,000
Net cash used in investing activities	(236,200,000)	(124,900,000)
Cash flows from financing activities		
Proceeds from issuance of long-term debt	297,100,000	2,000,000
Repayment of long-term debt	(23,900,000)	0
Net (repayment) borrowing of commercial paper	(165,800,000)	(31,800,000)
Net (repayment) borrowing of short-term debt		
Cash dividends paid to shareholders		
Common stock purchased for the treasury	(95,400,000)	(104,300,000)
Deferred payments for business acquisitions	0	(4,300,000)
Excess tax benefit from share-based payment arrangements	4,400,000	300,000
Stock incentive programs and related tax withholdings	(14,600,000)	(2,700,000)
Net cash used in financing activities	(93,200,000)	(243,000,000)
Effect of exchange rates on cash and cash equivalents	900,000	(12,600,000)
Disposal Group, Including Discontinued Operation, Cash and Cash Equivalents		
Net increase (decrease) in cash and cash equivalents	19,900,000	31,500,000
Cash and cash equivalents balance at beginning of year	59,200,000	47,100,000
Cash and cash equivalents balance at end of period	79,100,000	78,600,000

Workiva does not appear to dispute this issue. They were informed of 49 such issues December 2, 2015. They have subsequently fixed 15 of these issues. For example, see this comparison of the filings of FORMFACTOR INC where you can see that the issue existed (the ORANGE) and that the issue was fixed. Examination of the SEC filing will confirm this. Another 34 of these issues remain.

CIK	Accession	Entity Registrant Name	Creation Software	Document Type	Fiscal Year	Fiscal Period	BS	IS	SCI	CF	x-Ambiguous Entity or Period	x-Missing BS, IS, CF Roll Ups	z-Other
0001039399	0001039399-16-000070	FORMFACTOR INC.	Workiva	10-Q	2016	Q3	0	0	0	0	0	0	0
0001039399	0001039399-16-000065	FORMFACTOR INC.	Workiva	10-Q	2016	Q2	0	0	0	0	0	0	0
0001039399	0001039399-16-000042	FORMFACTOR INC.	Workiva	10-Q	2016	Q1	0	0	0	0	0	0	0
0001039399	0001039399-16-000037	FORMFACTOR INC.	Workiva	10-K	2015	FY	0	0	0	1	0	0	0
0001039399	0001039399-15-000034	FORMFACTOR INC.	Workiva	10-Q	2015	Q3	0	0	0	1	0	0	0
0001039399	0001039399-15-000028	FORMFACTOR INC.	Workiva	10-Q	2015	Q2	0	0	0	1	0	0	0
0001039399	0001039399-15-000014	FORMFACTOR INC.	WebFilings	10-Q	2015	Q1	0	0	0	1	0	0	0
0001039399	0001039399-15-000005	FORMFACTOR INC.	WebFilings	10-K	2014	FY	0	0	0	1	0	0	0
0001039399	0001039399-14-000042	FORMFACTOR INC.	WebFilings	10-Q	2014	Q3	0	1	1	1	0	0	0
0001039399	0001039399-14-000029	FORMFACTOR INC.	WebFilings	10-Q	2014	Q2	0	0	0	1	0	0	0
0001039399	0001039399-14-000013	FORMFACTOR INC.	WebFilings	10-Q	2014	Q1	0	0	0	1	0	0	0
0001039399	0001039399-14-000007	FORMFACTOR INC.	WebFilings	10-K	2013	FY	0	0	0	1	0	0	0
0001039399	0001039399-13-000015	FORMFACTOR INC.	WebFilings	10-Q	2013	Q3	0	0	0	1	0	0	0
0001039399	0001039399-13-000007	FORMFACTOR INC.	WebFilings	10-Q	2013	Q2	0	0	0	1	0	0	0
0001039399	0001039399-13-000004	FORMFACTOR INC.	WebFilings	10-Q	2013	Q1	0	0	0	1	0	0	0
0001039399	0001445305-13-000585	FORMFACTOR INC.	WebFilings	10-K	2012	FY	0	0	0	1	0	0	0
0001039399	0001039399-12-000017	FORMFACTOR INC.	WebFilings	10-Q	2012	Q3	0	0	0	1	0	0	0
0001039399	0001039399-12-000013	FORMFACTOR INC.	WebFilings	10-Q	2012	Q2	0	0	0	1	0	0	0
0001039399	0001039399-12-000010	FORMFACTOR INC.	WebFilings	10-Q	2012	Q1	0	0	0	1	0	0	0

An interesting note related to this issue is that Merrill had 77 of such issues and was notified of this July 16, 2015. They examined the evidence, agreed with the analysis, and fixed all 77 of these issues in their set of filings over a period of about six months or so.

Comparison across entities: Shows the inconsistency of this public company’s approach as contrast to others.

http://secxbrl.28.io/v1/_queries/public/api/spreadsheet-for-report.jq?token=c3049752-4d35-43da-82a2-f89f1b06f7a4&report=CashFlowStatement&fiscalYear=2015&fiscalPeriod=FY&validate=true&format-indent=yes&labels=false&format=html&cik=0001084869&cik=0000910638&cik=0001496443&cik=0001382219&cik=0001558465&cik=0001580808&cik=0000824142&cik=0000881890&cik=0001300938&cik=0001018840&cik=0001156388&cik=0001372612&cik=0001334036&cik=0001040161&cik=000088205&cik=0000091388&cik=0001075531&cik=0000887921&cik=0001373715&cik=0001069183&cik=0001537435&cik=0001069878&cik=11199

Component: Network and Table		2015																																	
Network		FY																																	
Table		2015																																	
Unit (Ann)	USD	Reporting Entity (Ann)																																	
fiscal Period Type (Ann)	FY, Instant	2015																																	
Cash Flow Statement (Table)																																			
Cash Flow Statement (Table)																																			
Cash Flow Statement (Table Items)		1 800 FLOWERS COM INC (104809)	30 SYSTEMS CORP (91603)	SPEA INTERNATIONAL INC (149943)	10 Global Technologies, Inc (118221)	A10 Networks, Inc (108080)	AAON INC (24142)	ABAXIS INC (80190)	ABCO Energy, Inc (132024)	ABENKOMBE & BICH CO (DE) (171884)	BEMIS CO INC (1119)	BO 5 SPORTS (0005) Corp (115088)	BOX INC (137212)	Coors, Inc (139406)	PIXELWORKS, INC (194181)	Petigrets, Inc (155463)	PriceLine Group Inc (117021)	REVLON INC (DE) (82701)	SPX CORP (8200)	ServicePro, Inc (137315)	15SER INTERNATIONAL INC (104918)	TECOOR INC (132740)	TREX CO INC (109670)												
Net Cash Flow from Operating Activities (Boll \$)																																			
Net Cash Flow from Operating Activities, Continuing	125,783,000	-3,128,000	-719,854	-4,866,792	3,391,000,000	52,910,000	36,396,000	-299,448	308,941,000	952,400,000	39,645,000	-84,900,000	9,698,000	-3,847,000	-184,005	3,102,231,000	155,300,000	-82,000,000	915,091,000	48,445,000	-4,793,739	62,834,000													
Net Cash Flow from Operating Activities, Discontinued	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0													
Net Cash Flow from Operating Activities	125,783,000	-3,128,000	-719,854	-4,866,792	3,391,000,000	52,910,000	36,396,000	-299,448	308,941,000	952,400,000	39,645,000	-84,900,000	9,698,000	-3,847,000	-184,005	3,102,231,000	155,300,000	-82,000,000	915,091,000	48,445,000	-4,793,739	62,834,000													
Net Cash Flow from Investing Activities (Boll \$)																																			
Net Cash Flow from Investing Activities, Continuing	-148,603,000	-120,855,000	-628,182	-1,011,433	-3,477,000	-23,164,000	10,093,000	2,039	-122,967,000	-262,600,000	-24,967,000	-38,883,000	-18,627,000	-3,067,000	0	-3,894,918,000	-83,800,000	-15,900,000	-231,748,000	-36,009,000	-185,740	-23,329,000													
Net Cash Flow from Investing Activities, Discontinued	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-38,300,000	0	0	0												
Net Cash Flow from Investing Activities	-148,603,000	-120,855,000	-628,182	-1,011,433	-3,477,000	-23,164,000	10,093,000	2,039	-122,967,000	-262,600,000	-24,967,000	-38,883,000	-18,627,000	-3,067,000	0	-3,894,918,000	-83,800,000	-15,900,000	-231,748,000	-36,009,000	-185,740	-23,329,000													
Net Cash Flow from Financing Activities (Boll \$)																																			
Net Cash Flow from Financing Activities, Continuing	86,607,000	-2,157,000	-891,789	9,083,805	6,298,000	-43,760,000	-10,962,000	282,344	-106,875,000	-265,300,000	-19,462,000	345,439,000	-101,260,000	15,579,000	180,821	-729,996,000	-12,100,000	-179,700,000	82,993,000	603,000	9,218,992	-42,854,000													
Net Cash Flow from Financing Activities, Discontinued	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-1,900,000	0	0	0													
Net Cash Flow from Financing Activities	86,607,000	-2,157,000	-891,789	9,083,805	6,298,000	-43,760,000	-10,962,000	282,344	-106,875,000	-265,300,000	-19,462,000	345,439,000	-101,260,000	15,579,000	180,821	-729,996,000	-12,100,000	-179,700,000	82,993,000	603,000	9,218,992	-42,854,000													
Exchange Gains (Losses)	0	-9,076,000	0	0	0	0	-2,101,000	0	-12,829,000	-12,400,000	0	-71,000	-13,982,000	0	0	-149,103,000	-7,800,000	-57,900,000	-6,491,000	120,000	0	0													
Net Cash Flow	22,787,000	-129,216,000	-2,497,474	1,267,820	9,212,000	-14,004,000	35,429,000	14,991	97,970,000	-393,000	-4,384,000	221,969,000	-124,771,000	6,965,000	-9,136	-1,871,988,000	-91,900,000	-120,200,000	159,990,000	11,730,000	-4,306,489	-3,549,000													

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11. BERKLEY W R CORP

<http://www.sec.gov/Archives/edgar/data/11544/000001154416000144/0000011544-16-000144-index.htm>

The testing jig on the LEFT which compare the relation between Parent, Noncontrolling, and Total comprehensive income shows that the filer entered the value of the noncontrolling interest in reverse. You can easily tell that the value is reversed because the amount of the error is double the fact value.

Comprehensive Income (Loss) Breakdown (Line Items)		Period [Axis]	Reporting Entity [Axis]			
		2016-01-01 - 2016-09-30	0000011544 (http://www.sec.gov/CIK)			
		Value	Scenario, Unspecified [Domain]			
			Period [Axis]			
			2016-07-01 - 2016-09-30	2016-01-01 - 2016-09-30	2015-07-01 - 2015-09-30	2015-01-01 - 2015-09-30
Comprehensive Income (Loss) [Roll Up]						
Comprehensive Income (Loss) Attributable to Parent	fac:ComprehensiveIncomeLossAttributableToParent[us-gaap:ComprehensiveIncomeNetOfTax(\$06,017,000)]	\$06,017,000	220,663,000	449,816,000	152,736,000	394,229,000
Comprehensive Income (Loss) Attributable to Noncontrolling Interest	fac:ComprehensiveIncomeLossAttributableToNoncontrollingInterest[us-gaap:ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest(\$23,000)]	(623,000)				
Comprehensive Income (Loss)	fac:ComprehensiveIncomeLoss[us-gaap:ComprehensiveIncomeLossIncludingPortionAttributableToNoncontrollingInterest(\$06,640,000)]	\$06,640,000	183,613,000	450,640,000	94,699,000	238,684,000
Validation Results [Hierarchy]	159 fac:ComprehensiveIncomeLoss[us-gaap:ComprehensiveIncomeLossIncludingPortionAttributableToNoncontrollingInterest(\$06,640,000)] = (fac:ComprehensiveIncomeLossAttributableToParent[us-gaap:ComprehensiveIncomeLossOfTax(\$06,017,000)] + fac:ComprehensiveIncomeLossAttributableToNoncontrollingInterest[us-gaap:ComprehensiveIncomeLossOfTaxAttributableToNoncontrollingInterest(\$23,000)])	1,246,000				

The testing jig is consistent with the 99.21% of all filers, only 49 of about 6,500 filers are inconsistent with the test.

IS	usfac:IS	REV.	82	98.6%	1.3%	
16 IS	usfac:IS6	REVIEW	103	103	98.34%	1.66%
17 IS	usfac:IS7	REVIEW	211	211	96.61%	3.39%
18 IS	usfac:IS8	REVIEW	19	19	99.69%	0.31%
19 IS	usfac:IS10	REVIEW	111	111	98.21%	1.79%
20 SCI	usfac:IS9	REVIEW	49	49	99.21%	0.79%
21 SCI	usfac-r:AmbiguousCurrentBalanceSheetDate	REVIEW	19	19	99.63%	0.31%
22 x-Ambiguous Entity or Period	usfac-r:AmbiguousCurrentIncomeStatementPeriod	REVIEW	37	37	99.40%	0.60%
23 x-Ambiguous Entity or Period	usfac-r:AmbiguousCurrentBalanceSheetDate	REVIEW	11	11	99.40%	0.60%

12. BIOGEN INC.

<http://www.sec.gov/Archives/edgar/data/875045/000087504516000071/0000875045-16-000071-index.htm>

The testing jig on the LEFT which compare the relation between Parent, Noncontrolling, and Total comprehensive income shows that the filer entered the value of the noncontrolling interest in reverse. You can easily tell that the value is reversed because the amount of the error is double the fact value.

Comprehensive Income (Loss) Breakdown [Line Items]	Period (Axis)	
	2016-01-01 - 2016-09-30	Fact Origin
Comprehensive Income (Loss) [Roll Up]		
Comprehensive Income (Loss) Attributable to Parent		fac:ComprehensiveIncomeLossAttributableToParent[us-gaap:ComprehensiveIncomeNetOfTax(2,976,700,000)]
Comprehensive Income (Loss) Attributable to Noncontrolling Interest	2,976,700,000	fac:ComprehensiveIncomeLossAttributableToNoncontrollingInterest[us-gaap:ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest(5,700,000)]
Comprehensive Income (Loss)	5,700,000	fac:ComprehensiveIncomeLoss[us-gaap:ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest(2,971,000,000)]
Validation Results [Hierarchy]		
159		fac:ComprehensiveIncomeLoss[us-gaap:ComprehensiveIncomeLossIncludingPortionAttributableToNoncontrollingInterest(2,971,000,000)] = (fac:ComprehensiveIncomeLossAttributableToParent[us-gaap:ComprehensiveIncomeNetOfTax(2,976,700,000)] + fac:ComprehensiveIncomeLossAttributableToNoncontrollingInterest[us-gaap:ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest(11,400,000)(5,700,000)])

Statement of Comprehensive Income [Abstract]	Period (Axis)			
	2016-07-01 - 2016-09-30	2016-01-01 - 2016-09-30	2015-07-01 - 2015-09-30	2015-01-01 - 2015-09-30
Statement of Comprehensive Income [Abstract]				
Net income attributable to Biogen Inc.	1,032,900,000	3,053,600,000	965,600,000	2,715,400,000
Other comprehensive income:				
Unrealized gains (losses) on securities available for sale, net of tax	(5,400,000)	1,600,000	(2,200,000)	(1,200,000)
Unrealized gains (losses) on cash flow hedges, net of tax	1,300,000	(17,000,000)	(31,200,000)	(40,100,000)
Unrealized gains (losses) on pension benefit obligation	400,000	1,300,000	500,000	4,600,000
Currency translation adjustment	(14,400,000)	(62,800,000)	(23,500,000)	(61,300,000)
Total other comprehensive income (loss), net of tax	(16,100,000)	(76,900,000)	(56,400,000)	(97,900,000)
Comprehensive income attributable to Biogen Inc.	1,016,800,000	2,976,700,000	909,200,000	2,617,500,000
Comprehensive income (loss) attributable to noncontrolling interests, net of tax	(2,600,000)	(5,700,000)	53,600,000	49,100,000
Comprehensive income	1,014,200,000	2,971,000,000	962,800,000	2,666,600,000

The testing jig is consistent with the 99.21% of all filers, only 49 of about 6,500 filers are inconsistent with the test.

16	IS	usfact:IS5	REVIEW	62	82	98.66%	1.34%
17	IS	usfact:IS6	REVIEW	103	103	98.34%	1.66%
18	IS	usfact:IS7	REVIEW	211	211	96.61%	3.39%
19	IS	usfact:IS8	REVIEW	19	19	99.69%	0.31%
20	SCI	usfact:IS10	REVIEW	111	111	98.21%	1.79%
21	SCI	usfact:IS9	REVIEW	49	49	99.21%	0.79%
22	x-Ambiguous Entity or Period	usfac-r:AmbiguousCurrentBalanceSheetDate	REVIEW	19	19	99.69%	0.31%
23	x-Ambiguous Entity or Period	usfac-r:AmbiguousCurrentIncomeStatementPeriod	REVIEW	37	37	99.40%	0.60%

13. BOARDWALK PIPELINE PARTNERS, LP

<http://www.sec.gov/Archives/edgar/data/1336047/000133604716000145/0001336047-16-000145-index.htm>

This public company uses the concept "us-gaap:LiabilitiesNoncurrent" in a manner inconsistent with the US GAAP XBRL Taxonomy. As can be seen from their balance sheet, the line item "Total other Liabilities and deferred credits" is represented using the concept "us-gaap:LiabilitiesNoncurrent". Yet, that concept clearly INCLUDES long term debt per the US GAAP XBRL Taxonomy, see #1 below. The US GAAP XBRL Taxonomy provides a concept to represent this reporting situation, us-gaap:LiabilitiesOtherThanLongtermDebtNoncurrent, which explicitly excludes long-term debt, see #2 below.

Accrued taxes, other	73,200,000	47,300,000
Accrued interest	45,500,000	39,700,000
Accrued payroll and employee benefits	32,900,000	33,200,000
Construction retainage	18,900,000	10,700,000
Deferred income	8,000,000	6,900,000
Other current liabilities	27,800,000	52,000,000
Total current liabilities	331,300,000	314,400,000
Long-term debt and capital lease obligation	3,626,800,000	3,459,300,000
Other Liabilities and Deferred Credits:		
Pension liability	21,700,000	24,300,000
Asset retirement obligation	44,600,000	38,100,000
Provision for other asset retirement	62,200,000	57,200,000
Payable to affiliate	16,000,000	16,000,000
Other	72,000,000	64,300,000
Total other liabilities and deferred credits	216,500,000	199,900,000
Commitments and Contingencies	xsi:nil	xsi:nil
Partners' Capital:		
Common units - 250.3 million units issued September 30, 2016, and December 31, 2015	4,460,700,000	4,326,200,000
General partner	87,600,000	84,800,000
Accumulated other comprehensive loss	(80,200,000)	(84,300,000)
Total partners' capital	4,468,100,000	4,326,700,000
Total Liabilities and Partners' Capital	8,642,700,000	8,300,300,000

US GAAP XBRL Taxonomy:

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

us-gaap:LiabilitiesNoncurrent

Calculations

104000 - Statement - Statement of Financial Position, Classified

	Accounts Payable and Accrued Liabilities, Noncurrent	Cr
+	Deferred Compensation Liability, Classified, Noncurrent	Cr
+	Deferred Revenue and Credits, Noncurrent	Cr
+	Billings in Excess of Cost, Noncurrent	Cr
+	Asset Retirement Obligations, Noncurrent	Cr
+	Customer Advances or Deposits, Noncurrent	Cr
+	Deferred Tax Liabilities, Net, Noncurrent	Cr
+	Liability for Uncertainty in Income Taxes, Noncurrent	Cr
+	Pension and Other Postretirement and Postemployment Benefit Plans, Liabilities, Noncurrent	Cr
+	Accrued Environmental Loss Contingencies, Noncurrent	Cr
+	Customer Refund Liability, Noncurrent	Cr
+	Off-market Lease, Unfavorable	Cr
+	Financial Instruments Subject to Mandatory Redemption, Settlement Terms, Share Value, Amount, Noncurrent	Cr
+	Estimated Litigation Liability, Noncurrent	Cr
+	Regulatory Liability, Noncurrent	Cr
+	Restructuring Reserve, Noncurrent	Cr
+	Due to Related Parties, Noncurrent	Cr
+	Disposal Group, Including Discontinued Operation, Liabilities, Noncurrent	Cr
+	Liabilities of Business Transferred under Contractual Arrangement, Noncurrent	Cr
+	Other Liabilities, Noncurrent	Cr
+	Self Insurance Reserve, Noncurrent	Cr
+	Program Rights Obligations, Noncurrent	Cr
+	Business Combination, Contingent Consideration, Liability, Noncurrent	Cr
+	Derivative Instruments and Hedges, Liabilities, Noncurrent	Cr
+	Qualified Affordable Housing Project Investments, Commitment	Cr
+	Liabilities, Other than Long-term Debt, Noncurrent	Cr

2

us-gaap:LiabilitiesOtherThanLongtermDebtNoncurrent

14. BOEING CO

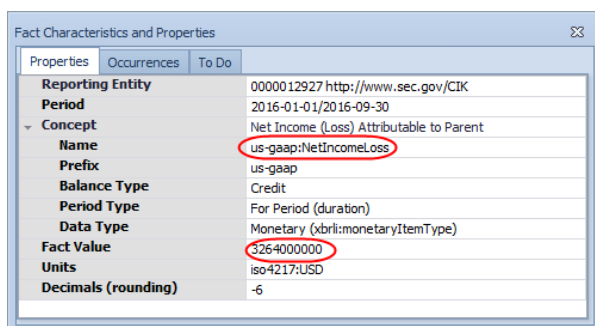
<http://www.sec.gov/Archives/edgar/data/12927/000001292716000153/0000012927-16-000153-index.htm>

This can be complicated, but worth wading through as it (a) exposes a fundamental flaw in the approach being used to represent the statement of changes in equity and (b) it raises an issue related to information which is considered immaterial in one part of the financial report, but not in another place in a financial report, and inconsistencies which result because of this. Depending on how all this is interpreted, this issue might or might not be considered an error.

What is going on is that Boeing has net income attributable to noncontrolling interest which it reports in the statement of changes in equity. However, on the income statement, that net income attributable to noncontrolling interest is **considered immaterial by Boeing** and included in the line item "Other income/(loss), net" and not explicitly reported on the income statement. This causes an inconsistency between the information shown on the income statement and the information shown in the statement of changes in equity. To make matters worse, a DUPLICAT FACT is being reported "Net income (loss) attributable to parent", a fact is being reported which is inconsistent with the income statement "Net income (loss)", and a fact is being reported which is inconsistent with the income statement "Net income (loss) attributable to noncontrolling interest".

Because of the way the statement of changes in equity information is being represented (i.e. using the "Equity component [Axis]) first a **duplicate fact is being reported** to represent "Net income (loss) attributable to parent", first on the income statement, statement of comprehensive income, cash flow statement, and EPS disclosure which correctly uses the concept "us-gAAP:NetIncomeLoss" and no XBRL dimensions information; and SECOND on the statement of changes in equity using the concept "us-gAAP:ProfitLoss" and using the "Equity Components [Axis]" with the "Retained Earnings [Member]":

Net income attributable to parent reported using concept "us-gAAP:NetIncomeLoss", used on income statement, statement of comprehensive income, cash flow statement, and EPS disclosure



Properties	Occurrences	To Do
Reporting Entity	0000012927	http://www.sec.gov/CIK
Period	2016-01-01/2016-09-30	
Concept	Net Income (Loss) Attributable to Parent	
Name	us-gAAP:NetIncomeLoss	
Prefix	us-gAAP	
Balance Type	Credit	
Period Type	For Period (duration)	
Data Type	Monetary (xbrli:monetaryItemType)	
Fact Value	326400000	
Units	iso4217:USD	
Decimals (rounding)	-6	

Net income attributable to parent reported using concept "us-gAAP:ProfitLoss" and Equity Component [Axis] member "Retained Earnings [Member]", used ONLY on the statement of changes in equity.

Properties	Occurrences	To Do
Reporting Entity	0000012927	http://www.sec.gov/CIK
Period	2016-01-01/2016-09-30	
Equity Components [Axis]	Retained Earnings [Member]	
Concept	Net Income (Loss), Including Portion Attributable to ...	
Name	us-gAAP:ProfitLoss	
Prefix	us-gAAP	
Balance Type	Credit	
Period Type	For Period (duration)	
Data Type	Monetary (xbrli:monetaryItemType)	
Fact Value	326400000	
Units	iso4217:USD	
Decimals (rounding)	-6	

Next, the statement of changes in equity reports the fact "Net income (loss)" (PARENT + NONCONTROLLING INTEREST) using the concept "us-gAAP:ProfitLoss", but that is inconsistent with the income statement information being reported. This is because the noncontrolling interest is NOT BEING REPORTED as would be expected on the income statement which would include the line items "Net income (loss)" and the "Net income (loss) attributable to noncontrolling interest" which would then total to "Net income (loss) attributable to parent" which IS REPORTED.

Finally, the fact related to the "Net income (loss) attributable to noncontrolling interest" is reported in the statement of change in equity using the concept "us-gAAP:ProfitLoss" with the "Equity Components [Axis]" with the "Noncontrolling interest [Member]", rather than using the concept "us-gAAP:NetIncomeLossAttributableToNoncontrollingInterest" which is used to report this line item by most reporting entities.

Net income (loss) attributable to noncontrolling interest represented using concept "us-gAAP:ProfitLoss" and the Equity Components [Axis] with the Noncontrolling interest [Member].

Properties	Occurrences	To Do
Reporting Entity	0000012927	http://www.sec.gov/CIK
Period	2016-01-01/2016-09-30	
Equity Components [Axis]	Noncontrolling Interest [Member]	
Concept	Net Income (Loss), Including Portion Attributable to ...	
Name	us-gAAP:ProfitLoss	
Prefix	us-gAAP	
Balance Type	Credit	
Period Type	For Period (duration)	
Data Type	Monetary (xbrli:monetaryItemType)	
Fact Value	-1000000	
Units	iso4217:USD	
Decimals (rounding)	-6	

This shows that these three line items are properly derived and that the relations are as would be expected:

Net Income (Loss) Breakdown [Line Items]	Period [Axis]	
	2016-01-01 - 2016-09-30	
	Value	Fact
Net Income (Loss) [Roll Up]		
Net Income (Loss) Attributable to Parent	3,264,000,000	fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss[3,264,000,000]]
Net Income (Loss) Attributable to Noncontrolling Interest	(1,000,000)	fac:NetIncomeLossAttributableToNoncontrollingInterest[-1,000,000] = fac:NetIncomeLoss[us-gaap:ProfitLoss[3,263,000,000]] - fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss[3,264,000,000]]
Net Income (Loss)	3,263,000,000	fac:NetIncomeLoss[us-gaap:ProfitLoss[3,263,000,000]]
Validation Results [Hierarchy]		
IS7	OK	fac:NetIncomeLoss[us-gaap:ProfitLoss[3,263,000,000]] = (fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss[3,264,000,000]] + fac:NetIncomeLossAttributableToNoncontrollingInterest[-1,000,000])

Income statement: This is MISSING the "Net income (loss)" (parent + noncontrolling interest) line item and the "Net income (loss) attributable to noncontrolling interest" line items, only showing the "Net income (loss) attributable to parent".

Income Statement [Abstract]	Period [Axis]			
	2016-07-01 - 2016-09-30	2016-01-01 - 2016-09-30	2015-07-01 - 2015-09-30	2015-01-01 - 2015-09-30
Income Statement [Abstract]				
Sales of products	21,494,000,000	63,563,000,000	23,000,000,000	64,408,000,000
Sales of services	2,404,000,000	7,722,000,000	2,849,000,000	8,133,000,000
Total revenues	23,898,000,000	71,285,000,000	25,849,000,000	72,541,000,000
Cost of products	(17,907,000,000)	(55,117,000,000)	(19,393,000,000)	(55,020,000,000)
Cost of services	(1,983,000,000)	(6,163,000,000)	(2,191,000,000)	(6,377,000,000)
Boeing Capital interest expense	(14,000,000)	(46,000,000)	(16,000,000)	(49,000,000)
Total costs and expenses	(19,904,000,000)	(61,326,000,000)	(21,600,000,000)	(61,446,000,000)
Gross profit	3,994,000,000	9,959,000,000	4,249,000,000	11,095,000,000
Income from operating investments, net	69,000,000	220,000,000	78,000,000	207,000,000
General and administrative expense	(923,000,000)	(2,617,000,000)	(889,000,000)	(2,594,000,000)
Research and development expense, net	(857,000,000)	(3,901,000,000)	(857,000,000)	(2,426,000,000)
Loss on dispositions, net	(1,000,000)	(10,000,000)	(1,000,000)	xsi:nil
Earnings from operations	2,282,000,000	3,651,000,000	2,580,000,000	6,282,000,000
Other income/(loss), net	2,000,000	41,000,000	(26,000,000)	(23,000,000)
Interest and debt expense	(81,000,000)	(227,000,000)	(67,000,000)	(203,000,000)
Earnings before income taxes	2,203,000,000	3,465,000,000	2,487,000,000	6,056,000,000
Income tax (expense)/benefit	76,000,000	(201,000,000)	(783,000,000)	(1,906,000,000)
Net earnings	2,279,000,000	3,264,000,000	1,704,000,000	4,150,000,000

us-gaap:NetIncomeLoss

Statement of changes in equity:

Statement [Line Item]	Retained Earnings [Member]	Accumulated Other Comprehensive Loss [Member]	Non-Controlling Interest [Member]	Equity Component [Domain]	Common S
Balance	38,756,000,000	(12,748,000,000)	62,000,000	6,397,000,000	
Net earnings	3,264,000,000		(1,000,000)	3,263,000,000	
Other comprehensive income, net of tax of (\$51) in 2016 and (\$400) in 2015		90,000,000		90,000,000	
Share-based compensation and related dividend equivalents	(15,000,000)			143,000,000	
Excess tax pools				(70,000,000)	
Treasury shares issued for stock options exercised, net				(5,501,000,000)	
Treasury shares issued for other share-based plans, net				(1,364,000,000)	
Common shares repurchased				192,000,000	
Cash dividends declared (\$2.18 per share in 2016 and \$1.82 per share in 2015)	(1,364,000,000)				
Noncontrolling Interest, Period Increase (Decrease)					
Balance	43,611,000,000	(12,658,000,000)	61,000,000	2,150,000,000	

Reporting Entity	Period	Equity Components [Axis]
0000012927 http://www.sec.gov/CIK	2016-01-01/2016-09-30	Equity Component [Domain]
us-gaap:ProfitLoss	Net Income (Loss), Including Portion Attributable to ...	us-gaap:ProfitLoss
us-gaap:ProfitLoss	Net Income (Loss), Including Portion Attributable to ...	us-gaap:ProfitLoss
us-gaap:ProfitLoss	Net Income (Loss), Including Portion Attributable to ...	us-gaap:ProfitLoss

NOTE: Boeing, Hershey, and Tiffany all have this same issue.

15. BORGWARNER INC.

<http://www.sec.gov/Archives/edgar/data/908255/000090825516000135/0000908255-16-000135-index.htm>

This is another case where the public company reported the fact value related to “Comprehensive income (loss) attributable to noncontrolling interest” in reverse. This filer reported a NEGATIVE value, but the value should have been reported as POSITIVE. See the RED #1 which is the value reported and the RED #2 which shows the amount of the error which is EXACTLY DOUBLE the entered amount, showing the value is reversed:

Slicers (applies to each fact value in each table cell)

Reporting Entity [Axis] 0000908255 (http://www.sec.gov/CIK)

Comprehensive Income (Loss) Breakdown [Line Items]	Period [Axis]	
	Value	Origin
Comprehensive Income (Loss) [Roll Up]		
Comprehensive Income (Loss) Attributable to Parent	451,000,000	fac:ComprehensiveIncomeLossAttributableToParent[us-gaap:ComprehensiveIncomeNetOfTax(451,000,000)]
Comprehensive Income (Loss) Attributable to Noncontrolling Interest	(2,300,000)	fac:ComprehensiveIncomeLossAttributableToNoncontrollingInterest[us-gaap:ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest(-2,300,000)]
Comprehensive Income (Loss)	453,300,000	fac:ComprehensiveIncomeLoss[us-gaap:ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest(453,300,000)]
Validation Results [Hierarchy]		
159	4,600,000	fac:ComprehensiveIncomeLoss[us-gaap:ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest(453,300,000)] = (fac:ComprehensiveIncomeLossAttributableToParent[us-gaap:ComprehensiveIncomeNetOfTax(451,000,000)] + fac:ComprehensiveIncomeLossAttributableToNoncontrollingInterest[us-gaap:ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest(-2,300,000)])

Slicers (applies to each fact value in each table cell)

Reporting Entity [Axis] 0000908255 (http://www.sec.gov/CIK)

Statement of Comprehensive Income [Abstract]	Period [Axis]			
	2016-07-01 - 2016-09-30	2016-01-01 - 2016-09-30	2015-07-01 - 2015-09-30	2015-01-01 - 2015-09-30
Net earnings attributable to BorgWarner Inc.	83,300,000	411,800,000	157,400,000	484,400,000
Other comprehensive income (loss)				
Foreign currency translation adjustments	27,900,000	41,800,000	(37,000,000)	(202,600,000)
Hedge instruments	(2,300,000) ¹	1,100,000 ¹	(3,000,000) ¹	(1,500,000)
Defined benefit postretirement plans	(2,900,000) ¹	(2,500,000) ¹	2,800,000 ¹	10,800,000
Other	100,000 ¹	(1,200,000) ¹	0 ¹	200,000
Total other comprehensive income (loss) attributable to BorgWarner Inc.	22,800,000	39,200,000	(37,200,000)	(193,100,000)
Comprehensive income attributable to BorgWarner Inc.	106,100,000	451,000,000	120,200,000	291,300,000
Comprehensive income (loss) attributable to the noncontrolling interest	2,200,000	2,300,000	(3,800,000)	(4,400,000)
Comprehensive income	108,300,000	453,300,000	116,400,000	286,900,000

1: Net of income taxes.

16. BOSTON PRIVATE FINANCIAL HOLDINGS

<http://www.sec.gov/Archives/edgar/data/821127/000082112716000235/0000821127-16-000235-index.htm>

This public company has used a WHOLE to represent a PART, and a PART to represent the WHOLE. The US GAAP XBRL Taxonomy shows that "Preferred stock dividends and other adjustments" is the difference between net income attributable to parent and net income available to common. It further shows that "Other preferred stock dividends and adjustments" is PART OF "Preferred stock dividends and other adjustments".

However, this public company has REVERSED that relationship as can be seen in the Earnings per Share disclosure below.

Calculations		
124000 - Statement - Statement of Income (Including Gross Margin)		
	Net Income (Loss) Attributable to Parent	Cr
-	Preferred Stock Dividends and Other Adjustments	Dr
	Net Income (Loss) Available to Common Stockholders, Basic	Cr
		us-gaap:PreferredStockDividendsAndOtherAdjustments
Calculations		
124000 - Statement - Statement of Income (Including Gross Margin)		
	Preferred Stock Dividends, Income Statement Impact	Dr
+	Redeemable Preferred Stock Dividends	Dr
+	Convertible Preferred Stock Converted to Other Securities	Dr
+	Preferred Stock Redemption Premium	Dr
-	Preferred Stock Redemption Discount	Cr
+	Preferred Stock Conversions, Inducements	Dr
+	Temporary Equity, Dividends, Adjustment	Dr
+	Temporary Equity, Accretion to Redemption Value, Adjustment	Dr
+	General Partner Distributions	Dr
+	Other Preferred Stock Dividends and Adjustments	Dr
	Preferred Stock Dividends and Other Adjustments	Dr
		us-gaap:OtherPreferredStockDividendsAndAdjustments
		us-gaap:PreferredStockDividendsAndOtherAdjustments

Earnings per share disclosure:

Component: (Network and Table)

Network: 2404402 - Disclosure - Earnings Per Share Basic Earnings Per Share (Details)
 Table: Schedule of Earnings Per Share, Basic, by Common Class, Including Two Class Method [Table]

Reporting Entity [Axis]: 0000821127 http://www.sec.gov/CIK

Period [Axis]: 2016-07-01/2016-09-30, 2016-01-01/2016-09-30, 2015-07-01/2015-09-30, 2015-01-01/2015-09-30

Earnings Per Share, Basic, by Common Class, Including Two Class Method [Table]	Class of Stock [Axis]	2016-07-01/2016-09-30	2016-01-01/2016-09-30	2015-07-01/2015-09-30	2015-01-01/2015-09-30
Net income from continuing operations	Class of Stock [Domain]	19,699,000	52,728,000	13,208,000	
Net Income (Loss) Attributable to Noncontrolling Interest	Class of Stock [Domain]	1,110,000	3,010,000	994,000	
Income (Loss) from Continuing Operations Attributable to Parent	Class of Stock [Domain]	18,589,000	49,718,000	12,214,000	
Noncontrolling Interest, Change in Redemption Value	Class of Stock [Domain]	138,000 ¹	(341,000) ¹	(1,028,000) ¹	
Preferred Stock Dividends and Other Adjustments	Class of Stock [Domain]	(868,000)	(2,606,000)	(869,000)	
Other Preferred Stock Dividends and Adjustments	Class of Stock [Domain]	(1,006,000)	(2,265,000)	159,000	
Net Income (Loss) from Continuing Ops Available to Common Stockholders, Basic	Class of Stock [Domain]	17,583,000	47,458,000	12,373,000	
Net income from discontinued operations	Class of Stock [Domain]	1,047,000 ²	4,357,000 ²	1,316,000 ²	
Net income attributable to common shareholders for earnings per share calculation	Class of Stock [Domain]	18,630,000	51,810,000	13,689,000	
Weighted Average Basic Common Shares Outstanding	Common Stock [Member]	81,301,408	81,720,014	81,103,938	

Fact Characteristics and Properties

Reporting Entity	0000821127 http://www.sec.gov/CIK
Period	2016-01-01/2016-09-30
Class of Stock [Axis]	Class of Stock [Domain]
Concept	Preferred Stock Dividends and Other Adjustments
Name	us-gaap:PreferredStockDividendsAndOtherAdjustments
Prefix	us-gaap
Balance Type	Debit
Period Type	For Period (duration)
Data Type	Monetary (xbr:monetaryItemType)
Fact Value	2606000
Units	iso4217:USD
Decimals (rounding)	-3

Fact Characteristics and Properties

Reporting Entity	0000821127 http://www.sec.gov/CIK
Period	2016-01-01/2016-09-30
Class of Stock [Axis]	Class of Stock [Domain]
Concept	Other Preferred Stock Dividends and Adjustments
Name	us-gaap:OtherPreferredStockDividendsAndAdjustments
Prefix	us-gaap
Balance Type	Debit
Period Type	For Period (duration)
Data Type	Monetary (xbr:monetaryItemType)
Fact Value	2265000
Units	iso4217:USD
Decimals (rounding)	-3

Income statement: which uses a PART to represent a line item which also includes the WHOLE:

Contract services and data processing	1,865,000	5,281,000	1,600,000	4,532,000
Amortization of intangibles	1,568,000	4,740,000	1,655,000	4,912,000
FDIC insurance	722,000	2,757,000	916,000	2,890,000
Restructuring	0	2,017,000	1,504,000	1,724,000
Other	3,157,000	10,757,000	4,396,000	12,496,000
Total operating expense	61,670,000	193,110,000	61,929,000	187,774,000
Income before income taxes	28,351,000	76,444,000	21,390,000	73,207,000
Income tax expense	8,663,000	23,316,000	8,182,000	24,754,000
Net income from continuing operations	19,688,000	53,128,000	13,208,000	48,453,000
Net income from discontinued operations	1,047,000	4,357,000	1,316,000	4,956,000
Net income before attribution to noncontrolling interests	20,735,000	57,485,000	14,524,000	53,409,000
Less: Net income attributable to noncontrolling interests	1,110,000	3,010,000	994,000	3,486,000
Net income attributable to the Company	19,625,000	54,475,000	13,530,000	49,923,000
Adjustments to net income attributable to the Company to arrive at net income attributable to common shareholders	(1,006,000)	(2,265,000)	159,000	(1,829,000)
Net income attributable to common shareholders for earnings per share calculation	18,619,000	52,210,000	13,689,000	48,094,000

17. BOSTON SCIENTIFIC CORPORATION

<http://www.sec.gov/Archives/edgar/data/885725/000088572516000053/0000885725-16-000053-index.htm>

Revenues reported in the segment disclosure contradicts what the income statement is saying total revenues are. The US GAAP taxonomy shows that the concept "us-gaap:Revenues" would be the total revenues of an economic entity which should be reported on the income statement. This company uses revenues in a different way which is inconsistent with what is being shown on the income statement.

Fact determination of fac:Revenues		
1	us-gaap:Revenues	6,686,000,000
2	us-gaap:SalesRevenueNet	6,195,000,000

Segment disclosure: us-gaap:Revenues 6,686,000,000

Income statement: us-gaap:SalesRevenueNet 6,195,000,000

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 (points to Revenue, Net)

us-gaap:Revenues (points to Revenues)

Income statement:

Statement [Line Items]	Period [Axis]			
	2016-07-01 - 2016-09-30	2016-01-01 - 2016-09-30	2015-07-01 - 2015-09-30	2015-01-01 - 2015-09-30
Net sales	2,105,000,000	6,195,000,000	1,888,000,000	5,499,000,000
Cost of products sold	594,000,000	1,805,000,000	539,000,000	1,600,000,000
Gross profit	1,511,000,000	4,390,000,000	1,349,000,000	3,899,000,000
Operating expense us-gaap:SalesRevenueNet				
Selling, general and administrative expenses	772,000,000	2,268,000,000	729,000,000	2,095,000,000
Research and development expenses	232,000,000	664,000,000	221,000,000	632,000,000
Royalty expense	20,000,000	59,000,000	17,000,000	53,000,000
Amortization expense	136,000,000	408,000,000	131,000,000	361,000,000
Intangible asset impairment charges	7,000,000	7,000,000	10,000,000	19,000,000
Contingent consideration expense (benefit)	(13,000,000)	23,000,000	40,000,000	86,000,000
Restructuring charges	5,000,000	92,000,000	7,000,000	16,000,000

Segment disclosure:

Component: (Network and Table)						
Network		2412402 - Disclosure - Segment Reporting (Details)				
Table		Schedule Of Segment Reporting Information By Segment [Table]				
Reporting Entity [Axis]		0000885725 http://www.sec.gov/CIK				
Segment Reporting Information [Line Items]		Subsegments [Axis]	Consolidation Items [Ax...]	Segments [Axis]	Period [Axis]	
Number of Operating Segments		Subsegments [Domain]	Consolidation Items [Domain]	Segment [Domain]	2016-07-01/2016-09-30	2016-01-01/2016-09-30
Net sales						
Net sales allocated to reportable segments						
	Global Interventional Cardiology (IC) Reporting Unit [Member]	Consolidation Items [Domain]	Cardiovascular [Member]		620,000,000	1,870,000,000
	Global Peripheral Interventions (PI) Reporting Unit [Member]	Consolidation Items [Domain]	Cardiovascular [Member]		273,000,000	815,000,000
	Global CRM Reporting Unit [Member]	Consolidation Items [Domain]	Rhythm Management [Member]		498,000,000	1,481,000,000
	Global Electrophysiology (EP) Reporting Unit [Member]	Consolidation Items [Domain]	Rhythm Management [Member]		64,000,000	192,000,000
	Global Endoscopy (Endo) Reporting Unit [Member]	Consolidation Items [Domain]	MedSurg [Member]		393,000,000	1,148,000,000
	Global Urology (Uro) Reporting Unit [Member]	Consolidation Items [Domain]	MedSurg [Member]		260,000,000	773,000,000
					143,000,000	407,000,000
					893,000,000	
					562,000,000	
					796,000,000	
						2,685,000,000
						1,673,000,000
						2,328,000,000
					2,251,000,000	6,686,000,000
					(146,000,000)	(491,000,000)
					2,105,000,000	6,195,000,000
					292,000,000	885,000,000
					113,000,000	300,000,000
					262,000,000	763,000,000
					667,000,000	1,948,000,000
					(156,000,000)	(446,000,000)

Properties	Occurrences	To Do
Reporting Entity	0000885725 http://www.sec.gov/CIK	
Period	2016-01-01/2016-09-30	
Subsegments [Axis]	Subsegments [Domain]	
Consolidation Items [Axis]	Consolidation Items [Domain]	
Segments [Axis]	Segments [Domain]	
Concept	Revenues	
Name	us-gaap:Revenues	
Prefix	us-gaap	
Balance Type	Credit	
Period Type	For Period (duration)	
Data Type	Monetary (xbrl:monetaryItemType)	
Fact Value	6686000000	
Units	iso4217:USD	
Decimals (rounding)	-6	

18. Breitburn Energy Partners LP

<http://www.sec.gov/Archives/edgar/data/1357371/000135737116000392/0001357371-16-000392-index.htm>

This public company financial report uses the WHOLE concept and the in addition to the WHOLE, a PART of the WHOLE to represent the differences between Net income attributable to parent and Net income available to common, per the US GAAP XBRL Taxonomy definition of concepts.

US GAAP XBRL Taxonomy:

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

us-gaap:PreferredStockDividendsAndOtherAdjustments

Calculations		
124000 - Statement - Statement of Income (Including Gross Margin)		
	Preferred Stock Dividends, Income Statement Impact	Dr
+	Redeemable Preferred Stock Dividends	Dr
+	Convertible Preferred Stock Converted to Other Securities	Dr
+	Preferred Stock Redemption Premium	Dr
-	Preferred Stock Redemption Discount	Cr
+	Preferred Stock Conversions, Inducements	Dr
+	Temporary Equity, Dividends, Adjustment	Dr
+	Temporary Equity, Accretion to Redemption Value, Adjustment	Dr
+	General Partner Distributions	Dr
+	Other Preferred Stock Dividends and Adjustments	Dr
	Preferred Stock Dividends and Other Adjustments	Dr

us-gaap:PreferredStockDividendsIncomeStatementImpact

us-gaap:PreferredStockDividendsAndOtherAdjustments

Income statement:

Impairment of goodwill	0	0	0	95,947,000
General and administrative expenses	21,897,000	59,581,000	23,276,000	78,400,000
Restructuring costs (note 15)	(959,000)	4,289,000	(278,000)	6,413,000
Loss (gain) on sale of assets	413,000	(11,849,000)	(7,459,000)	(7,322,000)
Total operating costs and expenses	467,537,000	845,452,000	1,688,305,000	2,358,403,000
Operating loss	(333,968,000)	(524,483,000)	(1,276,046,000)	(1,537,152,000)
Interest expense, net of capitalized interest	20,982,000	126,888,000	50,919,000	151,988,000
Loss on interest rate swaps (note 4)	211,000	2,021,000	996,000	3,411,000
Other income, net	(173,000)	(21,000)	(137,000)	(579,000)
Reorganization items, net (note 2)	10,665,000	77,562,000	0	0
	(830,000)	(730,933,000)	(1,327,824,000)	(1,691,972,000)
Income tax (benefit) expense	(830,000)			
Net loss	(364,823,000)	(730,933,000)	(1,327,838,000)	(1,692,337,000)
Less: Net (loss) income attributable to noncontrolling interest	(223,000)	(678,000)	91,000	124,000
Net loss attributable to the partnership	(364,823,000)	(729,701,000)	(1,327,929,000)	(1,692,461,000)
Less: Distributions to Series A preferred unitholders	0	6,142,000	4,125,000	12,375,000
Less: Non-cash distributions to Series B preferred unitholders	621,000	11,744,000	7,145,000	13,553,000
Less: Distributions on participating units in excess of earnings	0	0	428,000	1,731,000
Net loss used to calculate basic and diluted net loss per unit	(365,221,000)	(747,587,000)	(1,339,627,000)	(1,720,120,000)

19. BUFFALO WILD WINGS INC

<http://www.sec.gov/Archives/edgar/data/1062449/000106244916000099/0001062449-16-000099-index.htm>

This public company is incorrectly using the concept "us-gaap:NetCashProvidedByUsedInContinuingOperations" to represent the line item "Net increase (decrease) in cash and cash equivalents". The correct concept is "us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease" (or similar concept).

The US GAAP XBRL Taxonomy shows the PARTS of "Net cash provided by (used in) continuing operations" to be:

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	Dr
+	Net Cash Provided by (Used in) Financing Activities, Continuing Operations	Dr
Net Cash Provided by (Used in) Continuing Operations		us-gaap:NetCashProvidedByUsedInContinuingOperations

Further, each of those parts is broken down by the relations shown using the GREEN arrows. As can be seen, the "Effect of exchange rate on cash and cash equivalents" is NOT PART of the concept "us-gaap:NetCashProvidedByUsedInContinuingOperations". In this public company's cash flow statement, exchange gains IS PART of the line item being represented using the concept "us-gaap:NetCashProvidedByUsedInContinuingOperations".



Cash flow statement, NOTE that "Effect of exchange rate changes on cash and cash equivalents" is PART OF the line item represented using the concept "us-gaap:NetCashProvidedByUsedInContinuingOperations".

Net cash used in investing activities	(120,995,000)	(322,947,000)
Cash flows from financing activities:		
Proceeds from line of credit	464,521,000	197,422,000
Repayments of line of credit	(440,448,000)	(150,467,000)
Borrowings from restricted funds	1,478,000	31,634,000
Repurchases of common stock	(105,000,000)	0
Other financing activities	us-gaap:NetCashProvidedByUsedInContinuingOperations	(0)
Issuance of common stock	2,199,000	2,903,000
Excess tax benefit from stock issuance	(57,000)	1,088,000
Tax payments for restricted stock units	(9,317,000)	(7,847,000)
Net cash provided by (used in) financing activities	(89,033,000)	74,153,000
Effect of exchange rate changes on cash and cash equivalents	(371,000)	61,000
Net increase (decrease) in cash and cash equivalents	3,538,000	(81,850,000)
Cash and cash equivalents at beginning of period	11,220,000	93,329,000
Cash and cash equivalents at end of period	14,758,000	11,479,000

20. CALERES INC

<http://www.sec.gov/Archives/edgar/data/14707/000001470716000111/0000014707-16-000111-index.htm>

This public company is representing a PART of a WHOLE as being less than the WHOLE, which is illogical. Further, the concept "us-gAAP:Revenues" is being used to represent information that is inconsistent with the income statement.

Fact determination of fac:Revenues		
1	us-gAAP:Revenues	46,152,000
2	us-gAAP:SalesRevenueNet	-
3	us-gAAP:SalesRevenueServicesNet	-
4	us-gAAP:SalesRevenueGoodsNet	1,207,670,000
5	us-gAAP:RevenuesNetOfInterestExpense	-
6	us-gAAP:RealEstateRevenueNet	-

US GAAP XBRL Taxonomy: "Revenues, Net" is PART OF "Revenues":

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:Revenues

Sales Revenue, Goods, Net is PART OF "Revenues, 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
+	Revenue Mineral Sales	Cr
+	Real Estate Revenue, Net	Cr
+	Operating Leases, Income Statement, Lease Revenue	Cr
+	Revenue from Hotels	Cr
+	Franchisor Revenue	Cr
+	Subscription and Circulation Revenue	Cr
+	Advertising Revenue	Cr
+	Admissions Revenue	Cr
+	Health Care Organization, Revenue	Cr
+	Revenue from Enrollment and Registration Fees, Excluding Hospitality Enterprises	Cr
+	Membership Dues Revenue, On-going	Cr
+	Licenses Revenue	Cr
+	Royalty Revenue	Cr
+	Sales of Oil and Gas Prospects	Cr
+	Clearing Fees Revenue	Cr
+	Reimbursement Revenue	Cr
+	Revenue from Grants	Cr
+	Revenue Other Manufactured Products	Cr
+	Construction Materials Revenue	Cr
+	Timber Revenue	Cr
+	Recycling Revenue	Cr
+	Revenue from Related Parties	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

Income statement:

Income Statement	Period [Axis]			
	2016-01-31 - 2016-07-30	2015-05-03 - 2015-08-01	2015-02-01 - 2015-08-01	
Income Statement [Abstract]				
Net sales	622,937,000	1,207,670,000	637,834,000	1,240,117,000
Cost of goods sold	363,382,000	700,322,000	375,039,000	728,796,000
Gross profit	259,555,000	507,348,000	262,795,000	511,321,000
Selling and administrative expenses	227,297,000	446,347,000	227,061,000	445,251,000
Operating earnings	32,258,000	61,001,000	35,734,000	66,070,000
Interest expense	(3,479,000)	(7,089,000)	(4,345,000)	(8,808,000)
Loss on early extinguishment of debt		0	(8,690,000)	(8,690,000)
Interest income	310,000	557,000	238,000	542,000
Earnings before income taxes	29,089,000	54,469,000	22,937,000	49,114,000
Income tax provision	(9,410,000)	(16,912,000)	(6,074,000)	(12,860,000)
Net earnings	19,679,000	37,557,000	16,863,000	36,254,000
Net (loss) earnings attributable to noncontrolling interests	(89,000)	6,000	38,000	168,000
Net earnings attributable to Caleres, Inc.	19,768,000	37,551,000	16,825,000	36,086,000

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Segment information:

Component: (Network and Table)

Network 2407402 - Disclosure - **Business Segment Information (Schedule Of Business Segment Information) (Details)**

Table Schedule of Segment Reporting Information, by Segment [Table]

Reporting Entity [Axis] 0000014707 http://www.sec.gov/CIK

Period [Axis] Segments [Axis]

2016-01-31/2016-07-30

Segment Reporting Information [Line Items]	Famous Footwear [Member]	Brand Portfolio [Member]	Other Category [Member]	Segment [Domain]
External sales	754,719,000	452,951,000	0	1,207,670,000
Intersegment sales	0	46,152,000	0	46,152,000
Operating earnings (loss)	48,358,000	27,085,000	(14,442,000)	61,001,000
Segment assets	644,446,000	518,636,000	257,311,000	1,420,393,000

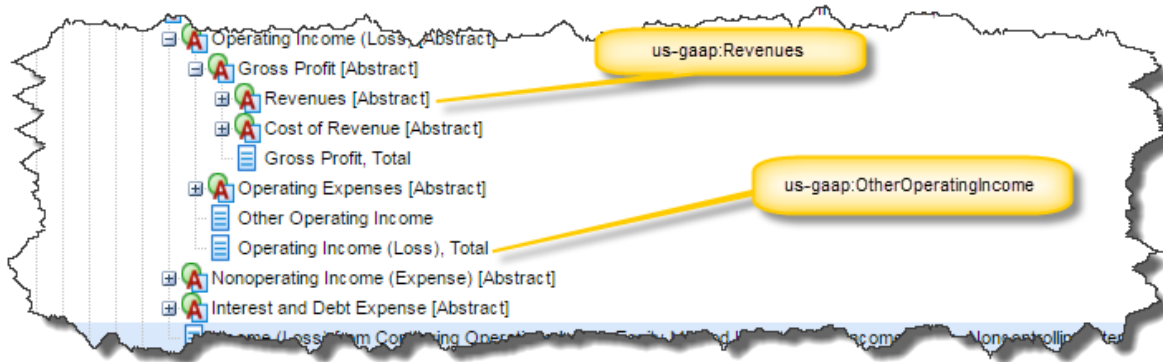
Fact Characteristics and Properties

Properties	Occurrences	To Do
Reporting Entity	0000014707 http://www.sec.gov/CIK	
Period	2016-01-31/2016-07-30	
Segments [Axis]	Segments [Domain]	
Concept	Revenues	
Name	us-gAAP:Revenues	
Prefix	us-gAAP	
Balance Type	Credit	
Period Type	For Period (duration)	
Data Type	Monetary (xbrli:monetaryItemType)	
Fact Value	46152000	
Units	iso4217:USD	
Decimals (rounding)	-3	

21. CALPINE CORP

<http://www.sec.gov/Archives/edgar/data/916457/000091645716000105/0000916457-16-000105-index.htm>

The US GAAP XBRL Taxonomy shows that "us-gAAP:OtherOperatingIncome" is not PART OF the concept "us-gAAP:Revenues".



Roll up relations:

Calculations	
124000 - Statement - Statement of Income (Including Gross Margin)	
	Gross Profit Cr
-	Operating Expenses Dr
+	Other Operating Income (Expense), Net Cr
	Operating Income (Loss) Cr

Calculations	
124000 - Statement - Statement of Income (Including Gross Margin)	
	Revenues Cr
-	Cost of Revenue Dr
	Gross Profit Cr

Yet this public company income statement is using "us-gAAP:OtherOperatingIncome" as part of "us-gAAP:Revenues", which is inconsistent with the US GAAP XBRL Taxonomy and likewise inconsistent with how the vast, vast majority of other public companies use these concepts to report facts.

Income Statement [Abstract]	Period [Axis]			
	2016-07-01 - 2016-09-30	2016-01-01 - 2016-09-30	2015-07-01 - 2015-09-30	2015-01-01 - 2015-09-30
Income Statement [Abstract]	us-gaap:OtherOperatingIncome			
Operating revenues:				
Commodity revenue	2,063,000,000	5,199,000,000	1,888,000,000	4,933,000,000
Mark-to-market gain (loss)	287,000,000	(79,000,000)	55,000,000	89,000,000
Other revenue	5,000,000	14,000,000	5,000,000	14,000,000
Operating revenues	2,355,000,000	5,134,000,000	1,948,000,000	5,036,000,000
Operating expenses:	us-gaap:Revenues			
Commodity expense	1,294,000,000	3,197,000,000	943,000,000	2,754,000,000
Mark-to-market (gain) loss	178,000,000	(57,000,000)	130,000,000	95,000,000
Fuel and purchased energy expense	1,472,000,000	3,140,000,000	1,073,000,000	2,849,000,000
Plant operating expense	215,000,000	741,000,000	200,000,000	732,000,000
Depreciation and amortization expense	161,000,000	503,000,000	166,000,000	484,000,000
Sales, general and other administrative expense	33,000,000	106,000,000	33,000,000	100,000,000
Other operating expenses	18,000,000	55,000,000	16,000,000	56,000,000
Total operating expenses	1,899,000,000	4,545,000,000	1,488,000,000	4,221,000,000
(Income) from unconsolidated investments in power plants	(6,000,000)	(16,000,000)	(6,000,000)	(18,000,000)
Income from operations	462,000,000	605,000,000	466,000,000	833,000,000
Interest expense	00	00	00	00

22. CASH AMERICA INTERNATIONAL INC

<http://www.sec.gov/Archives/edgar/data/807884/000080788416000106/0000807884-16-000106-index.htm>

This public company is using the concept "us-gaap:CostsAndExpenses" and the concept "us-gaap:OperatingExpenses" incorrectly.

First, "Costs and expenses" is the combined amount of Cost of Revenue (DIRECT operating costs) and Operating expenses (INDIRECT operating expenses). This public company has reported the line item "Cost of revenues" separately, see the RED #1 in the graphic below. Therefore, the line item "Total Expenses" is not "us-gaap:CostsAndExpenses" as was represented, it is "us-gaap:OperatingExpenses".

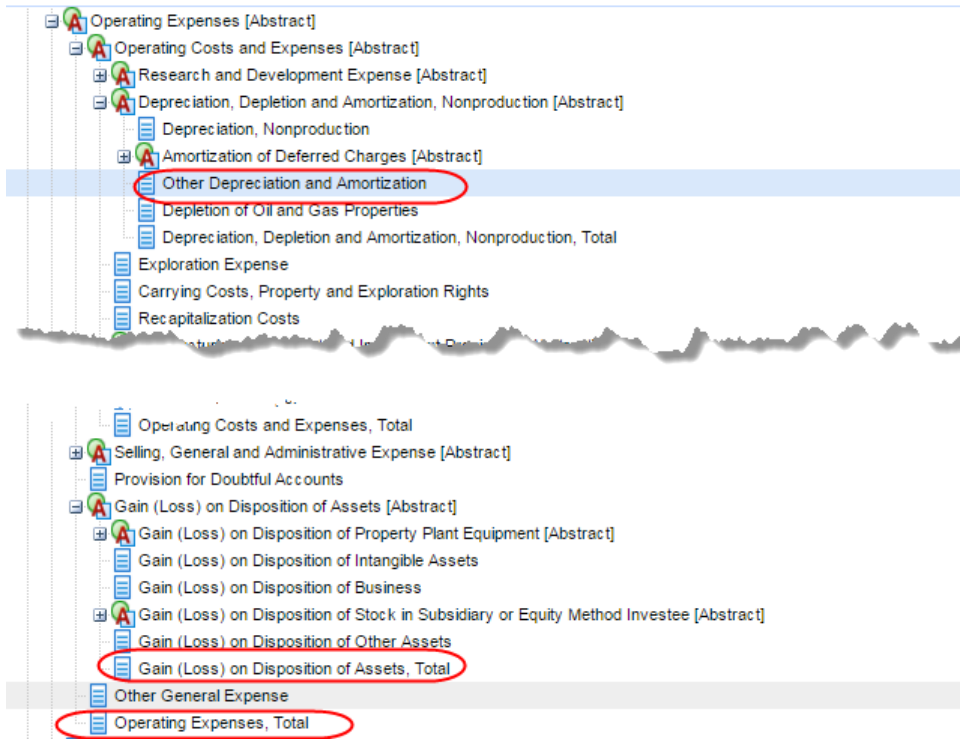
Secondly, the filer is already using the concept "us-gaap:OperatingExpenses" incorrectly to represent the line item "Operations and administration". HOWEVER, the two subsequent line items "Depreciation and amortization" and "Gain (Loss) on Disposition of Assets" is PART OF "us-gaap:OperatingExpenses" per the US GAAP XBRL Taxonomy. This further validates the use of "us-gaap:OperatingExpenses" to represent the line item "Total expenses" which is currently represented using the concept "us-gaap:CostsAndExpenses".

The concept, perhaps, "us-gaap:OtherCostAndExpenseOperating" is appropriate to represent the line item "Operations and administration".

US GAAP XBRL Taxonomy, components of "Costs and Expenses":

Calculations	
124001 - Statement - Statement of Income	
+	Cost of Revenue <i>Dr</i>
_____	Operating Expenses <i>Dr</i>
	Costs and Expenses <i>Dr</i>

US GAAP XBRL Taxonomy, "Other depreciation and amortization" and "Gain (loss) on Disposition of Assets, Total" are PART OF "Operating Expenses".



Income statement:

Income Statement [Abstract]	Period [Axis]			
	2016-04-01 - 2016-06-30	2016-01-01 - 2016-06-30	2015-04-01 - 2015-06-30	2015-01-01 - 2015-06-30
Income Statement [Abstract]				
Revenues [Abstract]				
Pawn loan fees and service charges	76,110,000	155,795,000	76,899,000	154,212,000
Proceeds from disposition of merchandise	148,138,000	326,435,000	138,703,000	310,916,000
Consumer loan fees	16,066,000	34,173,000	19,311,000	39,630,000
Other	837,000	1,953,000	1,551,000	3,468,000
Total revenue	241,151,000	518,356,000	236,464,000	508,226,000
Cost of Revenue [Abstract]				
Disposed merchandise	109,384,000	238,602,000	98,060,000	217,944,000
Consumer loan loss provision	3,552,000	7,495,000	4,413,000	9,200,000
1 Total Cost of Revenue	112,936,000	246,097,000	102,473,000	227,144,000
Gross Profit [Abstract]				
Net revenue	128,215,000	272,259,000	133,991,000	281,082,000
Operating Expenses [Abstract]				
Operations and administration	108,614,000	219,405,000		
Depreciation and amortization 2	13,028,000	26,532,000		
Gain (Loss) on Disposition of Assets	0	0	(201,000)	(201,000)
Total Expenses	121,642,000	245,938,000	127,664,000	258,521,000
Operating Income (Loss) [Abstract]				
Income from Operations	6,573,000	26,321,000	6,327,000	22,561,000
Income from Continuing Operations				
us-gaap:OperatingExpenses				

23. CHURCHILL DOWNS INC

<http://www.sec.gov/Archives/edgar/data/20212/000002021216000091/0000020212-16-000091-index.htm>

This public company explicitly reports Revenues of 0 using the concept "us-gAAP:Revenues". This is illogical because a PART of total revenues is reported to be 1,030,300,000 when one considers how the US GAAP XBRL Taxonomy explains the relations between the two contradictory concepts. The concept "us-gAAP:Revenues" is incorrectly used in the segment disclosure.

Fact determination of fac:Revenues		
1	us-gAAP:Revenues	0
2	us-gAAP:SalesRevenueNet	-
3	us-gAAP:SalesRevenueServicesNet	1,030,300,000

US GAAP XBRL Taxonomy:

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:Revenues

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
+	Revenue Mineral Sales	Cr
+	Real Estate Revenue, Net	Cr
+	Operating Leases, Income Statement, Lease Revenue	Cr
+	Revenue from Hotels	Cr
+	Franchisor Revenue	Cr
+	Subscription and Circulation Revenue	Cr
+	Advertising Revenue	Cr
+	Admissions Revenue	Cr
+	Health Care Organization, Revenue	Cr
+	Revenue from Enrollment and Registration Fees, Excluding Hospitality Enterprises	Cr
+	Membership Dues Revenue, On-going	Cr
+	Licenses Revenue	Cr
+	Royalty Revenue	Cr
+	Sales of Oil and Gas Prospects	Cr
+	Clearing Fees Revenue	Cr
+	Reimbursement Revenue	Cr
+	Revenue from Grants	Cr
+	Revenue Other Manufactured Products	Cr
+	Construction Materials Revenue	Cr
+	Timber Revenue	Cr
+	Recycling Revenue	Cr
+	Revenue from Related Parties	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:SalesRevenueServicesNet

Income statement:

Income Statement [Abstract]	Period [Axis]			
	2016-07-01 - 2016-09-30	2016-01-01 - 2016-09-30	2015-07-01 - 2015-09-30	2015-01-01 - 2015-09-30
Income Statement [Abstract]				
Net revenue:				
Racing	38,500,000	220,800,000	38,800,000	218,000,000
Casinos	83,000,000	253,900,000	82,700,000	252,500,000
TwinSpires	54,700,000	172,300,000	50,400,000	156,500,000
Big Fish Games	122,300,000	369,600,000	103,600,000	300,000,000
Other Investments	4,500,000	12,900,000	4,000,000	12,100,000
Corporate	400,000	800,000	300,000	800,000
Total net revenue	303,400,000	1,030,300,000	279,800,000	939,900,000
Operating expense:				
Racing			41,000,000	152,300,000
Casinos	61,400,000	182,800,000	60,800,000	182,900,000
TwinSpires	36,800,000	112,800,000	33,900,000	104,600,000
Big Fish Games	94,500,000	309,500,000	80,000,000	245,600,000
Other Investments	3,900,000	11,900,000	4,100,000	11,800,000
Corporate			5,000,000	1,300,000

us-gaap:SalesRevenueServicesNet

Segment information:

Segment Reporting Information [Line Items]	Period [Axis]			
	2016-07-01 - 2016-09-30	2016-01-01 - 2016-09-30	2015-07-01 - 2015-09-30	2015-01-01 - 2015-09-30
	Type of Big Fish Game [Axis]			
	Type of Big Fish Game [Domain]			
	Business Segments [Axis]			
	Segment [Domain]			
	Casino By Location [Axis]			
	Casino By Location [Domain]			
Racing	38,500,000	220,800,000	38,800,000	218,000,000
Casinos	83,000,000	253,900,000	82,700,000	252,500,000
TwinSpires	54,700,000	172,300,000	50,400,000	156,500,000
Big Fish Games	122,300,000	369,600,000	103,600,000	300,000,000
Other Investments	4,500,000	12,900,000	4,000,000	12,100,000
Corporate	400,000	800,000	300,000	800,000
Number of Operating Segment	6			
Property, Plant and Equipment, Additions		44,100,000		30,800,000
Net revenue from external customers	303,400,000	1,030,300,000	279,800,000	939,900,000
Intercompany net revenues	0	0	0	0
Total segment Adjusted EBITDA	67,300,000	283,000,000	72,200,000	280,900,000
Adjusted Corporate EBITDA	(2,000,000)	(5,900,000)	(1,600,000)	(5,200,000)
Change in Big Fish Games deferred revenue	3,800,000	(5,000,000)	(10,900,000)	(32,000,000)
Stock-based compensation expense	(4,900,000)	(14,300,000)	(4,500,000)	(10,600,000)

us-gaap:Revenues

24. CIENA CORP

<http://www.sec.gov/Archives/edgar/data/936395/000093639516000115/0000936395-16-000115-index.htm>

The facts reported for "Net income attributable to parent" (i.e. us-gAAP:NetIncomeLoss) and "Net income (loss)" (parent + noncontrolling interest, i.e. us-gAAP:ProfitLoss) contradict one another. What is going on is that the filer used the concept "us-gAAP:ProfitLoss" incorrectly in the segment disclosure.

Net Income (Loss) Breakdown [Line Items]	Period [Axis]	
	2015-11-01 - 2016-07-31	
	Value	Fact Origin
Net Income (Loss) [Roll Up]		
Net Income (Loss) Attributable to Parent	35,997,000	fac:NetIncomeLossAttributableToParent[us-gAAP:NetIncomeLoss[35,997,000]]
Net Income (Loss) Attributable to Noncontrolling Interest	0	fac:NetIncomeLossAttributableToNoncontrollingInterest[0] = fac:NetIncomeLossAttributableToNonredeemableNoncontrollingInterest[0] + fac:NetIncomeLossAttributableToRedeemableNoncontrollingInterest[0]
Net Income (Loss)	503,682,000	fac:NetIncomeLoss[us-gAAP:ProfitLoss[503,682,000]]

Income statement:

Income Statement [Abstract]	Period [Axis]			
	2016-05-01 - 2016-07-31	2015-11-01 - 2016-07-31	2015-05-01 - 2015-07-31	2014-11-01 - 2015-07-31
Income Statement [Abstract]				
Revenue:				
Products	553,450,000	1,535,017,000	493,919,000	1,428,114,000
Services	117,100,000	349,365,000	109,013,000	325,582,000
Total revenue	670,550,000	1,884,382,000	602,932,000	1,753,696,000
Cost of goods sold:				
Products	299,381,000	851,641,000	273,837,000	797,283,000
Services	62,684,000	189,713,000	59,226,000	183,838,000
Total cost of goods sold	362,065,000	1,041,354,000	333,063,000	981,121,000
Gross profit	308,485,000	843,028,000	269,869,000	772,575,000
Operating expenses:				
Research and development	116,697,000	339,346,000	100,379,000	306,342,000
Selling and marketing	83,732,000	252,878,000	81,650,000	240,833,000
General and administrative	34,336,000	100,681,000	us-gAAP:NetIncomeLoss	0
Acquisition and integration costs	1,029,000	4,613,000	27,000	5,753,000
Amortization of intangible assets	14,529,000	46,957,000	1,019,000	33,057,000
Restructuring costs	1,138,000	2,057,000	192,000	8,260,000
Total operating expenses	251,461,000	746,532,000	225,418,000	681,545,000
Income from operations	57,024,000	96,496,000	44,451,000	91,030,000
Interest and other income (loss), net	(3,647,000)	(11,456,000)	(5,491,000)	(19,273,000)
Interest expense	(15,967,000)	(41,285,000)	(11,883,000)	(38,491,000)
Income before income taxes	37,410,000	43,755,000	27,077,000	33,266,000
Provision for income taxes	3,864,000	7,758,000	3,452,000	7,767,000
Net income	33,546,000	35,997,000	23,625,000	25,499,000

Segment disclosure:

Component: (Network and Table)						
Network		2426402 - Disclosure - SEGMENTS AND ENTITY WIDE DISCLOSURES (Details)				
Table		Schedule of Segment Reporting Information, by Segment [Table]				
Reporting Entity [Axis]		0000936395 http://www.sec.gov/CIK				
Segment Reporting Information [Line Items]		Segments [Axis]	Subsegments [Axis]	Period [Axis]		
				2016-05-01/2016-07-31	2015-11-01/2016-07-31	2015-05-01/2015-07-31
Revenue:						
Revenue	Networking Platforms	Converged Packet Optical		467,615,000	1,291,956,000	407,970,000
		Packet Networking		63,658,000	180,437,000	57,209,000
		Optical Transport		9,619,000	30,215,000	17,482,000
		Subsegments [Domain]		540,892,000	1,502,608,000	482,661,000
	Software and Software-Related Services	Software Platforms		12,558,000	32,409,000	11,258,000
		Software-Related Services		19,011,000	55,059,000	15,338,000
		Subsegments [Domain]		31,569,000	87,468,000	26,596,000
	Global Services	Maintenance Support and Training		55,996,000	169,123,000	59,894,000
		Installation and Deployment		31,245,000	92,317,000	25,161,000
		Consulting and Network Design		10,848,000	32,866,000	8,620,000
		Subsegments [Domain]		98,089,000	294,306,000	93,675,000
	Segments [Domain]	Subsegments [Domain]		670,550,000	1,884,382,000	602,932,000
Segment profit (loss) and the reconciliation to consolidated net income (loss)						
Segment profit	Networking Platforms	Subsegments [Domain]		150,521,000	390,109,000	128,664,000
	Software and Software-Related Services	Subsegments [Domain]		2,412,000	(970,000)	3,926,000
	Global Services	Subsegments [Domain]		38,855,000	114,543,000	36,900,000
	Segments [Domain]	Subsegments [Domain]		191,788,000	503,682,000	169,490,000
Less: Non-performance operating expenses						
Selling and marketing	Segments [Domain]	Subsegments [Domain]				
General and administrative	Segments [Domain]	Subsegments [Domain]				
Acquisition and integration costs	Segments [Domain]	Subsegments [Domain]				
Amortization of intangible assets	Segments [Domain]	Subsegments [Domain]				
Restructuring costs	Segments [Domain]	Subsegments [Domain]				
Add: Other non-performance financial items						
Interest expense and other income (loss), net	Segments [Domain]	Subsegments [Domain]				
Less: Provision for income taxes	Segments [Domain]	Subsegments [Domain]				
Net income	Segments [Domain]	Subsegments [Domain]				

Fact Characteristics and Properties	
Properties	To Do
Reporting Entity	0000936395 http://www.sec.gov/CIK
Period	2015-11-01/2016-07-31
Segments [Axis]	Segments [Domain]
Subsegments [Axis]	Subsegments [Domain]
Concept	Net Income (Loss), Including Portion Attributable to ...
Name	us-gaap:ProfitLoss
Prefix	us-gaap
Balance Type	Credit
Period Type	For Period (duration)
Data Type	Monetary (xbrli:monetaryItemType)
Fact Value	503682000
Units	iso4217:USD

25. CORE LABORATORIES N V

<http://www.sec.gov/Archives/edgar/data/1000229/000100022916000222/0001000229-16-000222-index.htm>

Inappropriate extension concept used to represent the line item "OPERATING INCOME". The existing US GAAP XBRL Taxonomy concept "us-gaap:OperatingIncomeLoss" is perfectly appropriate. The filer provides no compelling justification for use of this extension concept.

Statement [Line Items]	Period [Axis]			
	2016-07-01 - 2016-09-30	2016-01-01 - 2016-09-30	2015-07-01 - 2015-09-30	2015-01-01 - 2015-09-30
REVENUE:				
Services	114,137,000	355,079,000	150,128,000	469,963,000
Product sales	29,346,000	90,120,000	47,137,000	144,834,000
Total revenue	143,483,000	445,199,000	197,265,000	614,797,000
OPERATING EXPENSES:				
Cost of services, exclusive of depreciation expense shown below	80,419,000	249,062,000	94,117,000	295,374,000
Cost of product sales, exclusive of depreciation expense shown below	26,734,000	80,000,000	12,000,000	38,000,000
General and administrative expense, exclusive of depreciation expense shown below	8,406,000	25,000,000	10,000,000	10,000,000
Depreciation	6,548,000	18,000,000	6,695,000	19,792,000
Amortization	176,000	616,000	215,000	614,000
Other (income) expense, net	(288,000)	(339,000)	2,332,000	4,467,000
Severance and other charges		0		7,090,000
OPERATING INCOME	21,488,000	64,655,000	46,818,000	137,428,000
Interest expense	2,569,000	9,024,000	3,471,000	8,990,000
Income before income tax expense	18,919,000	55,631,000	43,347,000	128,438,000
Income tax expense	2,081,000	7,141,000	9,753,000	29,100,000
Net income	16,838,000	48,490,000	33,594,000	99,338,000
Net income (loss) attributable to non-controlling interest	108,000	54,000	190,000	(91,000)
Net income attributable to Core Laboratories N.V.	16,730,000	48,436,000	33,404,000	99,429,000

26. DENTSPLY SIRONA Inc.

<http://www.sec.gov/Archives/edgar/data/818479/000081847916000086/0000818479-16-000086-index.htm>

This public company explicitly reports Revenues of 0 using the concept "us-gaap:Revenues". This is illogical because a PART of total revenues is reported to be 2,748,800,000 when one considers how the US GAAP XBRL Taxonomy explains the relations between the two contradictory concepts. The concept "us-gaap:Revenues" is incorrectly used in the segment disclosure.

Fact determination of fac:Revenues		
1	us-gaap:Revenues	0
2	us-gaap:SalesRevenueNet	2,748,800,000
3	us-gaap:SalesRevenueServicesNet	-
4	us-gaap:SalesRevenueGoodsNet	-
5	us-gaap:RevenuesNetOfInterestExpense	-

US GAAP XBRL Taxonomy:

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]			
	2016-07-01 - 2016-09-30	2016-01-01 - 2016-09-30	2015-07-01 - 2015-09-30	2015-01-01 - 2015-09-30
Income Statement [Abstract]				
Net sales	954,200,000	2,748,800,000	648,900,000	2,003,200,000
Cost of products sold	440,600,000	1,289,400,000	279,400,000	860,700,000
Gross profit	513,600,000	1,459,400,000	369,500,000	1,142,500,000
Selling, general and administrative	379,100,000	1,123,300,000	264,300,000	809,500,000
Restructuring and other costs	7,900,000	15,600,000	6,600,000	50,900,000
Operating income	126,600,000	320,500,000	98,600,000	282,100,000
Other income and expenses:				
Interest expense	8,400,000	26,900,000	9,600,000	30,100,000
Interest income	(500,000)	(1,400,000)	(400,000)	(1,800,000)
Other expense (income), net	1,600,000	(13,300,000)	(3,800,000)	(3,600,000)
Income before income taxes	117,100,000	308,300,000	93,200,000	257,400,000
Provision (benefit) for income taxes	24,800,000	(15,200,000)	19,600,000	63,200,000
Equity in net income (loss) of unconsolidated affiliated company	0	0	10,800,000	(1,700,000)
Net income	92,300,000	293,100,000	83,400,000	192,500,000

Segment information:

Segment Reporting, Revenue Reconciling Item [Line Items]	Period											
	2016-07-01 - 2016-09-30					2016-01-01 - 2016-09-30						
	Consolidation Items [Axis]					Consolidation Items [Axis]						
	Operating Segments		All Other	Eliminations		Consolidation Items [Domain]	Operating Segments		All Other	Eliminations		Consolidation Items [Domain]
	Segments [Axis]		Segments [Axis]	Segments [Axis]		Segments [Axis]	Segments [Axis]		Segments [Axis]	Segments [Axis]		Segments [Axis]
	Dental And Healthcare Consumables	Technologies	Segments [Domain]	Segments [Domain]	Segments [Domain]	Dental And Healthcare Consumables	Technologies	Segments [Domain]	Segments [Domain]	Segments [Domain]	Segments [Domain]	
Revenues	58,600,000	1,200,000	59,100,000	(118,900,000)	0	173,200,000	4,700,000	178,400,000	(356,300,000)	0	0	

us-gaap:Revenues

27. DOW CHEMICAL CO

<http://www.sec.gov/Archives/edgar/data/29915/000002991516000107/0000029915-16-000107-index.htm>

DOW uses an inappropriate extension concept to represent the line item "Income before income taxes". If you read the documentation for the extension concept, there is nothing in that documentation which justifies the creation of a new concept. Further, the vast, vast majority of public companies find one of the existing US GAAP XBRL Taxonomy concepts perfectly appropriate. Finally, if this extension is OK, then there is a concept missing from the US GAAP XBRL Taxonomy because clearly this high-level line item should be provided for in the US GAAP XBRL Taxonomy.

Statement [Line Items]	Period [Axis]			
	2016-07-01 - 2016-09-30	2016-01-01 - 2016-09-30	2015-07-01 - 2015-09-30	2015-01-01 - 2015-09-30
Net Sales	12,483,000,000	35,138,000,000	12,036,000,000	37,316,000,000
Cost of sales	9,841,000,000	27,067,000,000	9,349,000,000	29,030,000,000
Research and development expenses	399,000,000	1,159,000,000	382,000,000	1,194,000,000
Selling, general and administrative expenses	864,000,000	2,393,000,000	689,000,000	2,214,000,000
Amortization of intangibles	162,000,000	387,000,000	105,000,000	316,000,000
Restructuring charges	0	452,000,000	0	375,000,000
Equity in earnings of nonconsolidated affiliates	70,000,000	191,000,000	105,000,000	575,000,000
Sundry income (expense) - net	(4,000,000)	1,305,000,000	dow:IncomeBeforeIncomeTaxes	
Interest income	26,000,000	64,000,000	18,000,000	46,000,000
Interest expense and amortization of debt discount	220,000,000	629,000,000	233,000,000	706,000,000
Income Before Income Taxes	1,089,000,000	4,611,000,000	2,063,000,000	5,782,000,000
Provision for income taxes	271,000,000	291,000,000	627,000,000	1,630,000,000
Net Income	818,000,000	4,320,000,000	1,436,000,000	4,152,000,000
Net income attributable to noncontrolling interests	14,000,000	54,000,000	61,000,000	79,000,000
Net Income Attributable to The Dow Chemical Company	804,000,000	4,266,000,000	1,375,000,000	4,073,000,000
Preferred stock dividends	85,000,000	255,000,000	85,000,000	255,000,000
Net Income Available for The Dow Chemical Company Common Stockholders	719,000,000	4,011,000,000	1,290,000,000	3,818,000,000

Report Element Properties

Report Standard Label Income Before Income Taxes

Base Taxonomy Standard Label

Documentation The consolidated profit or loss for the period before income taxes, including the portion attributable to the noncontrolling interest.

Report Element Class Concept

Prefix (From Taxonomy) dow

Balance Type Credit

Period Type For Period (duration)

Data Type Monetary (xbrli:monetaryItemType)

Name dow:IncomeBeforeIncomeTaxes

ID dow_IncomeBeforeIncomeTaxes

Labels of Report Element

From	Role	Label	Lang
Filer	Standard label	Income Before Income Taxes	en-US
Filer	Total label	Income Before Income Taxes	en-US

References of Report Element

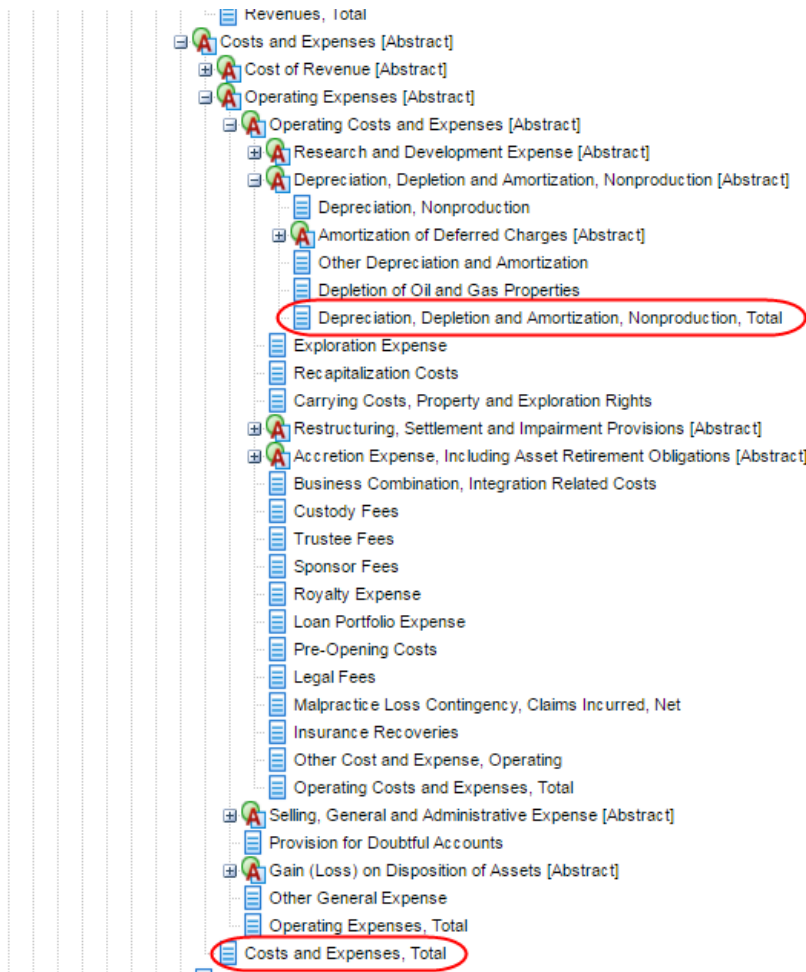
No references found for this report element

28. DST SYSTEMS INC

<http://www.sec.gov/Archives/edgar/data/714603/000071460316000082/0000714603-16-000082-index.htm>

This public company uses a PART of "Cost and expenses" outside of that WHOLE which is illogical.

US GAAP XBRL Taxonomy shows that "us-gAAP:DepreciationDepletionAndAmortization" (Depreciation, Depletion and Amortization, Nonproduction, Total) is PART OF "Costs and expenses"



Public company uses the PART outside the WHOLE, which is illogical.

Income statement:

Statement [Line Items]	Period [Axis]			
	2016-07-01 - 2016-09-30	2016-01-01 - 2016-09-30	2015-07-01 - 2015-09-30	2015-01-01 - 2015-09-30
Operating revenues	365,500,000	1,042,700,000	1,042,700,000	1,042,700,000
Out-of-pocket reimbursements	21,200,000	57,200,000	18,200,000	48,100,000
Total revenues	386,700,000	1,157,900,000	371,600,000	1,090,800,000
Costs and expenses	289,600,000	916,900,000	287,100,000	854,300,000
Depreciation and amortization	22,800,000	69,100,000	22,900,000	66,000,000
Operating income	74,300,000	171,900,000	61,600,000	170,500,000
Interest expense	(5,400,000)	(18,000,000)	(5,800,000)	(17,700,000)
Other income, net	6,700,000	0	0	0
Equity in earnings of unconsolidated affiliates	7,000,000	23,900,000	11,800,000	39,200,000
Income from continuing operations before income taxes and non-controlling interest	82,600,000	197,800,000	82,000,000	381,900,000
Income taxes	31,600,000	73,800,000	15,900,000	127,200,000
Income from continuing operations before non-controlling interest	51,000,000	124,000,000	66,100,000	254,700,000
Income from discontinued operations, net of tax	222,800,000	260,000,000	9,000,000	35,700,000
Net income	273,800,000	384,000,000	75,100,000	290,400,000
Net (income) loss attributable to non-controlling interest	(500,000)	400,000	0	0
Net income attributable to DST Systems, Inc.	273,300,000	384,400,000	75,100,000	290,400,000

29. EASTMAN CHEMICAL CO

<http://www.sec.gov/Archives/edgar/data/915389/000091538916000158/0000915389-16-000158-index.htm>

One of the most “diverse” concepts in the US GAAP XBRL Taxonomy is the concept “us-gaap:IncomeLossFromContinuingOperations”. It is used by many different public companies in many different ways. Filings created using Workiva software are unique in that they use that concept significantly more than any other software application to represent the line item shown below in the Earnings Per Share disclosure.

It seems that duplicate facts are being reported, one using “us-gaap:NetIncomeLoss” and the other using “us-gaap:IncomeLossFromContinuingOperations”. What is certain is that (a) the correct precise meaning of the concept “us-gaap:IncomeLossFromContinuingOperations” is unclear and (b) Workiva, disproportionately, uses that concept in the manner shown below which is inconsistent with how the majority of other software vendors/filing agents use that concept.

What software tool is used should not have an impact on concepts used.

Income Statement [Abstract]	Period [Axis]			
	2016-07-01 - 2016-09-30	2016-01-01 - 2016-09-30	2015-07-01 - 2015-09-30	2015-01-01 - 2015-09-30
Income Statement [Abstract]				
Sales	2,287,000,000	6,820,000,000	2,447,000,000	7,423,000,000
Cost of sales	1,666,000,000	4,960,000,000	1,752,000,000	5,352,000,000
Gross profit	621,000,000	1,860,000,000	695,000,000	2,071,000,000
Selling, general and administrative expenses	181,000,000	538,000,000	183,000,000	561,000,000
Research and development expenses	54,000,000	163,000,000	59,000,000	168,000,000
Asset impairments and restructuring charges, net	30,000,000	28,000,000	21,000,000	130,000,000
Operating earnings	356,000,000	1,131,000,000	432,000,000	1,212,000,000
Net interest expense	64,000,000	191,000,000	66,000,000	198,000,000
Early debt extinguishment costs	0	9,000,000	0	0
Other charges (income), net	3,000,000	(5,000,000)		
Earnings before income taxes	289,000,000	936,000,000	us-gaap:NetIncomeLoss	
Provision for income taxes	56,000,000	195,000,000	95,000,000	283,000,000
Net earnings	233,000,000	741,000,000	258,000,000	729,000,000
Less: Net earnings attributable to noncontrolling interest	1,000,000	3,000,000	2,000,000	5,000,000
Net earnings attributable to Eastman	232,000,000	738,000,000	256,000,000	724,000,000

Earnings per share disclosure:

Earnings Per Share [Abstract]	Period [Axis]			
	2016-07-01 - 2016-09-30	us-gaap:IncomeLossFromContinuingOperations		
Earnings Per Share [Abstract]				
Earnings, net of tax	232,000,000	738,000,000	256,000,000	724,000,000
Weighted average shares used for basic EPS (in shares)	147,200,000	147,600,000	148,600,000	148,600,000
Dilutive effect of stock options and other awards	1,000,000	1,000,000	1,200,000	1,200,000
Weighted average shares used for diluted EPS (in shares)	148,200,000	148,600,000	149,800,000	149,800,000
Earnings, basic	1.57	5.00	1.73	4.87
Earnings, diluted	1.56	4.96	1.71	4.83
Underlying options excluded from the computation of diluted earnings per share (in shares)	1,437,767	1,076,143	773,643	264,043
Shares repurchased (in shares)	1,128,869	1,760,940	221,578	656,578
Cash dividends declared (per share)	.46	1.38	.40	1.20

30. EnerSys

<http://www.sec.gov/Archives/edgar/data/1289308/000162828016021112/0001628280-16-021112-index.htm>

This public company explicitly reports Revenues of 68,870,000 using the concept "us-gaap:Revenues". This is illogical because a PART of total revenues is reported to be 1,176,651,000 when one considers how the US GAAP XBRL Taxonomy explains the relations between the two contradictory concepts. The concept "us-gaap:Revenues" is incorrectly used in the segment disclosure in representing intersegment sales which conflicts with the income statement.

Fact determination of fac:Revenues		
1	us-gaap:Revenues	68,870,000
2	us-gaap:SalesRevenueNet	1,176,651,000
3	us-gaap:SalesRevenueServicesNet	1,176,651,000

us-gaap:SalesRevenueNet is PART OF us-gaap:Revenues per the US GAAP XBRL Taxonomy:

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

Annotations: "Revenue, Net" and "Revenues" are circled in red. "us-gaap:SalesRevenueNet" is linked to "Revenue, Net". "us-gaap:Revenues" is linked to "Revenues".

Income statement:

Income Statement [Abstract]	Period [Axis]			
	2016-07-01 - 2016-10-01	us-gAAP:SalesRevenueNet	2016-09-27 - 2016-12-31	2015-04-01 - 2015-09-27
Income Statement [Abstract]				
Net sales	576,048,000	1,176,651,000	569,134,000	1,131,202,000
Cost of goods sold	412,094,000	846,363,000	414,195,000	825,848,000
Inventory write-off relating to exit activities - See Note 8	2,659,000	2,659,000	0	0
Gross profit	161,295,000	327,629,000	154,939,000	305,354,000
Operating expenses	93,493,000	192,498,000	89,561,000	174,069,000
Restructuring and other exit charges - See Note 8	4,893,000	6,190,000	2,629,000	3,847,000
Legal proceedings charge	0	0	3,201,000	3,201,000
Gain on sale of facility		0		(4,348,000)
Operating earnings	62,909,000	128,941,000	59,548,000	128,585,000
Interest expense	5,513,000	11,174,000	5,020,000	11,367,000
Other (income) expense, net	(582,000)	751,000	736,000	1,431,000
Earnings before income taxes	57,814,000	117,000	53,797,000	115,787,000

Segment disclosure:

Segment Reporting Information [Line Items]	2016-07-01 - 2016-10-02						2016-04-01 - 2016-10-02					
	Segments [Axis]			Segments [Domain]			Segments [Axis]			Segments [Domain]		
	Americas	Europe	Asia	Products and Services [Axis]			Americas	Europe	Asia	Products and Services [Axis]		
	Products and Services [Axis]	Products and Services [Axis]	Products and Services [Axis]	Products and Services [Axis]			Products and Services [Axis]	Products and Services [Axis]	Products and Services [Axis]	Products and Services [Axis]		
	Products and Services [Domain]	Products and Services [Domain]	Products and Services [Domain]	Reserve Power	Motive Power	Products and Services [Domain]	Products and Services [Domain]	Products and Services [Domain]	Products and Services [Domain]	Reserve Power	Motive Power	Products and Services [Domain]
Number of Reportable Segments												3
Total net sales	324,824,000	180,566,000	70,658,000			576,048,000	654,544,000	377,696,000	144,411,000			1,176,651,000
Net sales revenue by services				277,449,000	298,599,000	576,048,000				573,490,000	603,161,000	1,176,651,000
Total intersegment sales	6,981,000	21,937,000	8,088,000			37,006,000	12,985,000	44,100,000	11,785,000			68,870,000
Total operating earnings	49,890,000	16,997,000	3,574,000			62,909,000	93,200,000	36,833,000	7,757,000			128,941,000
Restructuring charges		0	(4,547,000)			(4,893,000)	(892,000)	(4,816,000)	(482,000)			(6,190,000)
Inventory write-off relating to exit activities			(2,659,000)			(2,659,000)		(2,659,000)				(2,659,000)
Gain (Loss) Related to Litigation Settlement												0
Litigation Settlement, Amount						0						0
Gain on sale of facility												0

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31. EQT Midstream Partners, LP

<http://www.sec.gov/Archives/edgar/data/1540947/000154094716000031/0001540947-16-000031-index.htm>

Here, the concept "us-gaap:NetCashProvidedByUsedInContinuingOperations" was inadvertently used to represent "Net cash provided by operating activities". This is clearly incorrect. The correct concept is "us-gaap:NetCashProvidedByUsedInOperatingActivitiesContinuingOperations"

Statement of Cash Flows [Abstract]	Period [Axis]	
	2016-01-01 - 2016-09-30	2015-01-01 - 2015-09-30
Statement of Cash Flows [Abstract]		
Cash flows from operating activities:		
Net income	380,395,000 ¹	280,741,000 ¹
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	46,293,000 ¹	37,402,000 ¹
Deferred income taxes	0 ¹	2,998,000 ¹
Equity income	(6,139,000) ¹	(1,147,000) ¹
AFUDC – equity	(15,126,000) ¹	(3,599,000) ¹
Non-cash long-term compensation expense		
Changes in other assets and liabilities:		
Accounts receivable	2,379,000 ¹	3,306,000 ¹
Accounts payable	8,610,000 ¹	1,577,000 ¹
Due to/from EQT affiliates	(39,084,000) ¹	(3,450,000) ¹
Other assets and other liabilities	(7,170,000) ¹	902,000 ¹
Net cash provided by operating activities	370,353,000 ¹	319,863,000 ¹
Cash flows from investing activities:		
Capital expenditures	(430,366,000) ¹	(304,567,000) ¹
MVP Interest Acquisition and capital contributions to the MVP Joint Venture	(76,297,000) ¹	(84,381,000) ¹
Sales of interests in the MVP Joint Venture	12,533,000 ¹	8,344,000 ¹
Acquisitions – net assets from EQT	0 ¹	(386,791,000) ¹
Preferred Interest Acquisition	0 ¹	(124,317,000) ¹
Net cash used in investing activities	(494,130,000) ¹	(891,712,000) ¹
Cash flows from financing activities:		
Proceeds from the issuance of EQM common units, net of offering costs	217,102,000 ¹	760,731,000 ¹
Acquisitions – purchase price in excess of net assets from EQT	0 ¹	(486,392,000) ¹
Proceeds from credit facility borrowings	430,000,000 ¹	561,500,000 ¹
Payments of credit facility borrowings	(638,000,000) ¹	(211,500,000) ¹
Distributions paid to threshold	263,000 ¹	(1,966,000) ¹

us-gaap:NetCashProvidedByUsedInContinuingOperations

32. FEDERAL HOME LOAN MORTGAGE CORP

<http://www.sec.gov/Archives/edgar/data/1026214/000102621416000148/0001026214-16-000148-index.htm>

Here, every line item matches up as expected, except for one. What is going on is that this public company seems to wish to highlight "Expense related to derivatives", for which it created an extension concept "fmcc:ExpenseRelatedToDerivatives". In essence, what they are saying is "Here is our total interest expense, but wait...there is a little MORE expenses related to dividends. Alternatively, there is a concept missing from the US GAAP XBRL Taxonomy related to expenses related to derivatives because there should be no need for such a high-level extension concept.

Another way of explaining this is that the line items should be:

- (+) Interest expense *other than expense related to derivatives*
- (+) Expense related to derivatives
- (=) Interest expense (*whether this line item is reported is a separate issue*)

Or, if "Expense related to derivatives" is NOT considered interest, then a new concept should be added to the US GAAP XBRL Taxonomy to provide for the line item "Expense related to derivatives".

Another alternative is that the definition for "Interest expense" should be changed to include something like "Interest expense and all other operating expenses netted against interest and dividend income from operations used to arrive at "Net interest income".

The point being, there are lots of ways this could work, but using an extension concept at such a high-level in the financial report is not one of those alternatives. This same thought process is appropriate for other high-level line items.

Fundamental Accounting Concepts Consistency Checks Report		Actual Public Company Financial Statement	
PROVISION FOR LOSSES (Roll Up)		Interest income	
Interest Income (Expense), Net (Roll Up)		Mortgage loans	14,997,000,000
Interest and Dividend Income, Operating	fac:InterestAndDividendIncomeOperating[us-gaap:InterestAndDividendIncomeOperating]49,163,000,000	Investments in securities	976,000,000
Interest Expense, Operating	49,163,000,000	Other	74,000,000
Interest Income (Expense), Operating, Net	38,523,000,000	Total interest income	16,047,000,000
Provision for Loan, Lease, and Other Losses	1,129,000,000	Interest expense	12,254,000,000
Interest Income (Expense) After Provision for Losses	11,623,000,000	Expense related to derivatives	(47,000,000)
Noninterest Income	4,470,000,000	Net interest income	3,646,000,000
Noninterest Expense	2,877,000,000	Benefit (provision) for credit losses	(113,000,000)
Income (Loss) from Continuing Operations Before Tax	4,276,000,000	Net interest income after benefit (provision) for credit losses	3,533,000,000
Income Tax Expense (Benefit)	1,308,000,000	Non-interest income (loss)	
Income (Loss) from Continuing Operations After Tax	2,968,000,000	Gains (losses) on extinguishment of debt	(92,000,000)
Income (Loss) from Discontinued Operations, Net of Tax	0	Derivative gains (losses)	(36,000,000)
Extraordinary Items of Income (Expense), Net of Tax	0	Net impairment of available-for-sale securities recognized in earnings	(9,000,000)
Net Income (Loss)	2,968,000,000	Other gains on investment securities recognized in earnings	309,000,000
		Other income (loss)	605,000,000
		Non-interest income (loss)	777,000,000
		Non-interest expense	
		Salaries and employee benefits	(248,000,000)
		Professional services	(129,000,000)
		Occupancy expense	(13,000,000)
		Other administrative expense	(108,000,000)
		Total administrative expense	(498,000,000)
		Real estate owned operations expense	(56,000,000)
		Temporary Payroll Tax Cut Continuation Act of 2011 expense	(293,000,000)
		Other expense	(135,000,000)
		Non-interest expense	(985,000,000)
		Income (loss) before income tax (expense) benefit	3,325,000,000
		Income tax (expense) benefit	(996,000,000)
		Net income (loss)	2,329,000,000

33. FINISAR CORP

<http://www.sec.gov/Archives/edgar/data/1094739/000109473916000209/0001094739-16-000209-index.htm>

The US GAAP XBRL Taxonomy states quite clearly that "Revenues – Cost of Revenues = Gross Profit".

Calculations	
124000 - Statement - Statement of Income (Including Gross Margin)	
Revenues	Cr
Cost of Revenue	Dr
Gross Profit	Cr

us-gaap:Revenues
us-gaap:CostOfRevenue
us-gaap:GrossProfit

However, this public company reports the WHOLE "Cost of Revenues", then adds more cost of revenue PARTS which is illogical. Per the US GAAP XBRL Taxonomy, "us-gaap:CostOfGoodsSoldAmortization" is PART OF "us-gaap:CostOfRevenue". The extension concept created by the filer should NOT be allowed as it changes the fundamental relation "Revenues – Cost of Revenue = Gross Profit".

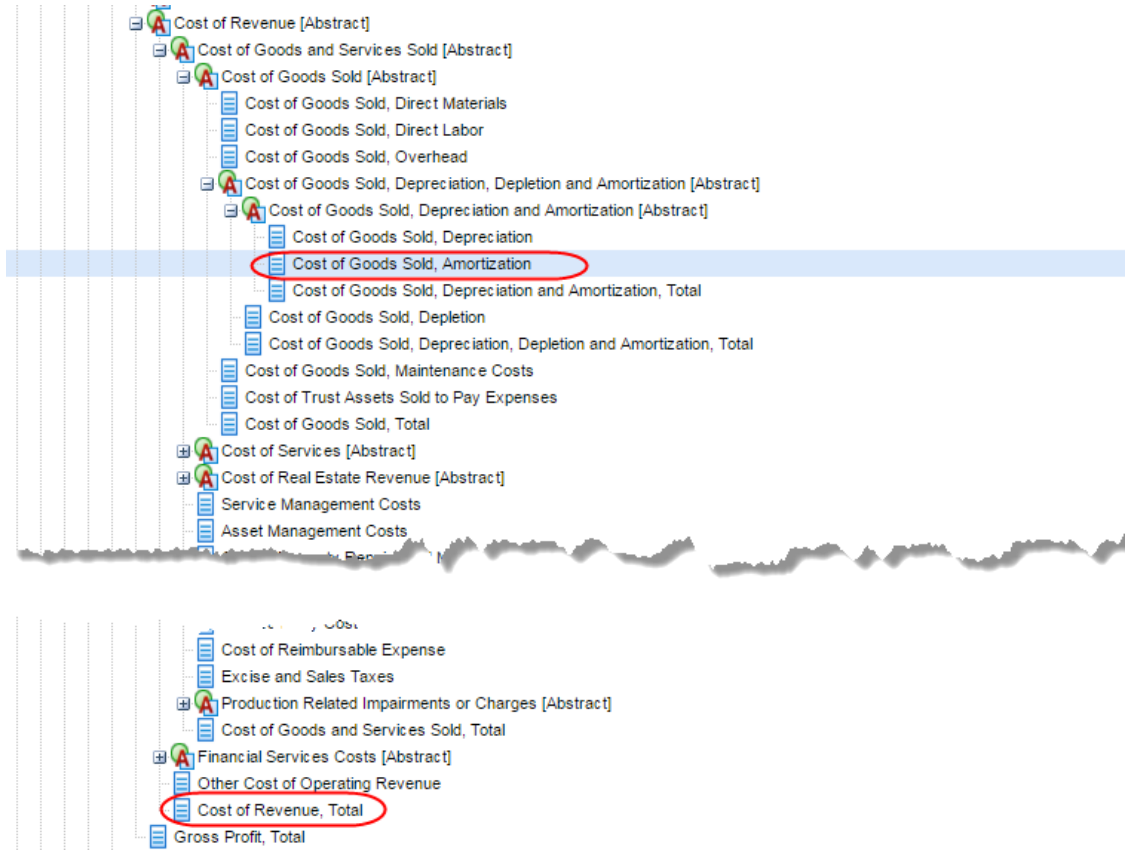
What this filer could be trying to say is:

- (+) Cost of revenues (*other than amortization of acquired development technology and impairment of long-lived assets*)
- (+) Amortization of acquired development technology
- (+) Impairment of long-lived assets
- (=) Cost of Revenue

Whether the total concept "Cost of revenue" is reported (i.e. us-gaap:CostOfRevenue) is a separate consideration than the meaning of the line items. What this public company appears to be trying to do is highlight two cost of revenue line items, which is certainly appropriate, however they cannot break fundamental relations between accounting concepts.

Income Statement [Abstract]	Period [Axis]	
	2016-05-02 - 2016-07-31	2015-05-04 - 2015-08-02
Income Statement [Abstract]		
Revenues	341,325,000	314,030,000
Cost of revenues	231,637,000	224,147,000
Amortization of acquired developed technology	1,523,000	1,435,000
Impairment of long-lived assets	0	1,071,000
Gross profit	108,165,000	87,377,000
Operating expenses:		
Research and development	51,008,000	52,408,000
Sales and marketing	11,863,000	11,202,000
General and administrative	16,315,000	15,208,000
Amortization of purchased intangibles	668,000	668,000
Impairment of long-lived assets	0	830,000
Total operating expenses	79,854,000	80,316,000
Income from operations	28,311,000	7,061,000
Interest income	726,000	365,000
Interest expense	(2,986,000)	(2,883,000)
Other income (expense), net	(59,000)	881,000
Income before income taxes	25,992,000	5,424,000
Provision for income taxes	2,043,000	2,031,000
Net income	23,949,000	3,393,000

The concept "us-gAAP:CostOfGoodsSoldAmortization" is PART OF the WHOLE Cost of Revenues per the US GAAP XBRL Taxonomy:



34. FIRST CITIZENS BANCSHARES INC /DE/

<http://www.sec.gov/Archives/edgar/data/798941/000079894116000064/0000798941-16-000064-index.htm>

The income tax provision includes the current and deferred portions. The current portion is being reported on the income statement and a deferred portion is reported on the cash flow statement, the two of these do not agree with the implied amount one would expect for the concept "us-gaap:IncomeTaxExpenseBenefit" which is not explicitly reported. Basically, it seems that the wrong concept is being used on the income statement.

Noninterest expense				
Salaries and wages	107,762,000	315,720,000	108,992,000	324,358,000
Employee benefits	26,750,000	79,761,000	27,121,000	86,341,000
Occupancy expense	24,857,000	74,824,000	22,260,000	73,412,000
Equipment expense	23,736,000	68,706,000	22,447,000	69,284,000
FDIC insurance expense				13,755,000
Foreclosure-related expenses	2,010,000	2,831,000	1,087,000	4,663,000
Merger-related expenses	1,764,000	5,187,000	3,679,000	11,249,000
Other	72,552,000	215,115,000	69,653,000	199,967,000
Total noninterest expense	267,233,000	777,207,000	260,172,000	783,029,000
Income before income taxes	78,950,000	270,012,000	88,842,000	265,492,000
Income taxes	27,546,000	97,220,000	32,884,000	97,854,000
Net income	51,404,000	172,792,000	55,958,000	167,638,000
Average shares outstanding (in shares)	12,010,405	12,010,405	12,010,405	12,010,405
Income per share	4.28	14.39	4.65	13.96

Cash flows statement:

Component: (Network and Table)		
Network	Table	Consolidated Statements of Cash Flows
Reporting Entity [Axis]	0000798941	http://www.sec.gov/CIK
Period [Axis]	2016-01-01/2016-09-30	2015-01-01/2015-09-30
Statement of Cash Flows [Abstract]		
OPERATING ACTIVITIES		
Net income	172,792,000	167,638,000
Adjustments to reconcile net income to cash provided by operating activities:		
Provision (credit) for loan and lease losses	16,912,000	13,618,000
Deferred tax expense (benefit)	(13,328,000)	(3,941,000)
Net change in current taxes	(16,906,000)	(26,195,000)
Depreciation		
Increase (decrease) in		
Net (increase) decrease		
Gain on acquisition		
Securities (gains) losses		
Loss on termination of		
Origination of loans held		
Proceeds from sale of		
Gain on sale of loans		
Gain (Loss) on Sale of		
Net writedowns/losses		
Net amortization of pre		
Amortization of intangl		
FDIC receivable for loss	11,926,000	35,395,000

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35. FLIR SYSTEMS INC

<http://www.sec.gov/Archives/edgar/data/354908/000035490816000173/0000354908-16-000173-index.htm>

This filer is misusing the concept "us-gAAP:AssetsNoncurrent" when the concept "us-gAAP:NoncurrentAssets" should be used. The use of the concept is inconsistent with the balance sheet.

The US GAAP XBRL Taxonomy states clearly that "Assets = Current assets + Noncurrent assets".

Calculations	
104000 - Statement - Statement of Financial Position, Classified	
+	Assets, Current <i>Dr</i>
_____	Assets, Noncurrent <i>Dr</i>
	Assets <i>Dr</i>

It also defines long-lived assets:

The screenshot shows the XBRL taxonomy browser for 'Long-Lived Assets'. The 'Properties' section is highlighted, showing the following details:

Property	Value
Name	NoncurrentAssets
Namespace	http://fasb.org/us-gaap/2016-01-31
Data Type	xbnl:monetaryItemType
XBRL Type	monetaryItemType
Substitution Group	xbnl:item
Parent Term	Instant

Operating segments disclosure:

Component: (Network and Table)	
Network	2449407 - Disclosure - Operating Segments and Related Information (Details 6) (http://www.flir.com/role/OperatingSegmentsAndRelatedInformationDetails6)
Table	Schedule of Revenues from External Customers and Long-Lived Assets [Table]

Slicers (applies to each fact value in each table cell)

Reporting Entity [Axis]		Period [Axis]							
0000354908 (http://www.sec.gov/CIK)		2016-09-30				2015-12-31			
		Statement, Geographical [Axis]				Statement, Geographical [Axis]			
Revenues from External Customers and Long-Lived Assets [Line Items]		United States	Europe	Other International	Segment, Geographical [Domain]	United States	Europe	Other International	Segment, Geographical [Domain]
Long-lived assets		692,391,000	369,906,000	14,263,000	1,076,560,000	666,759,000	383,501,000	13,197,000	1,063,457,000

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Balance sheet:

Statement of Financial Position [Abstract]	Period [Axis]	
	2016-09-30	2015-12-31
Statement of Financial Position [Abstract]		
ASSETS		
Current assets:		
Cash and cash equivalents	677,688,000	472,785,000
Accounts receivable, net	309,602,000	326,098,000
Inventories	380,225,000	393,092,000
Prepaid expenses and other current assets	88,625,000	95,539,000
Total current assets	1,456,140,000	1,287,514,000
Property and equipment, net	267,149,000	272,629,000
Deferred income taxes, net	55,194,000	55,429,000
Goodwill	626,243,000	596,316,000
Intangible assets, net	135,878,000	141,302,000
Other assets	47,290,000	53,210,000
Total assets	2,587,894,000	2,406,400,000

36. Groupon, Inc.

<http://www.sec.gov/Archives/edgar/data/1490281/000149028116000215/0001490281-16-000215-index.htm>

The use of the concept "us-gAAP:LiabilitiesNoncurrent" is inconsistent with the US GAAP XBRL Taxonomy:

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

Balance sheet:

Statement [Line Items]	Class of Stock [Axis]				Class of Stock [Axis]			
	Common Class A [Member]	Common Class B [Member]	Common Stock [Member]	Class of Stock [Domain]	Common Class A [Member]	Common Class B [Member]	Common Stock [Member]	Class of Stock [Domain]
Assets								
Current assets:								
Cash and cash equivalents				689,747,000				853,362,000
Accounts receivable, net				74,047,000				68,175,000
Prepaid expenses and other current assets				145,280,000				153,705,000
Total current assets				909,074,000				1,075,242,000
Property, equipment and software, net				179,987,000				198,897,000
Goodwill				289,856,000				287,332,000
Intangible assets, net				25,475,000				36,483,000
Investments				180,617,000				178,236,000
Deferred income taxes, non-current				4,242,000				3,454,000
Other non-current assets				24,290,000				16,620,000
Total Assets				1,613,541,000				1,796,264,000
Liabilities and Stockholders' Equity								
Current liabilities:								
Accounts payable				21,833,000				24,590,000
Accrued merchant and supplier payables				608,939,000				776,211,000
Accrued expenses and other current liabilities				353,696,000				402,724,000
Total current liabilities				984,468,000				1,203,525,000
Convertible Debt, Noncurrent				176,473,000				0
Deferred income taxes, non-current				6,840,000				8,612,000
Other non-current liabilities				113,604,000				113,540,000
Total Liabilities				1,281,385,000				1,325,677,000

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37. HEICO CORPORATION

<http://www.sec.gov/Archives/edgar/data/46619/000004661916000116/0000046619-16-000116-index.htm>

Conflict exists between fact reported on income statement and fact reported in operating segments disclosure, inconsistency with US GAAP XBRL Taxonomy:

Fact determination of fact:IncomeLossFromContinuingOperationsBeforeTax		
1	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest	189,269,000
2	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments	183,229,000

us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest 189,269,000

us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments 183,229,000

US GAAP XBRL Taxonomy: (filer does not report income (loss) from equity method investments)

Calculations	
124000 - Statement - Statement of Income (Including Gross Margin)	
Income (Loss) from Continuing Operations before Equity Method Investments, Income Taxes, Noncontrolling Interest	Cr
+ Income (Loss) from Equity Method Investments	Cr
Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest	Cr

Income statement:

us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments

Balances	Period [Axis]			
	2016-05-01 - 2016-07-31	2015-11-01 - 2016-07-31	2015-05-01 - 2015-07-31	2014-11-01 - 2015-07-31
Net sales	356,084,000	1,012,959,000	300,370,000	859,976,000
Operating costs and expenses				
Cost of sales	222,501,000	633,151,000	192,278,000	552,593,000
Selling, general and administrative expenses	63,729,000	190,539,000	49,582,000	146,679,000
Total operating costs and expenses	286,230,000	823,690,000	241,860,000	699,272,000
Operating income	69,854,000	189,269,000	58,510,000	160,704,000
Interest expense	(2,294,000)	(6,194,000)	(1,088,000)	(3,346,000)
Other income	16,000	154,000	(184,000)	375,000
Income before income taxes and noncontrolling interests	67,576,000	183,229,000	57,238,000	157,733,000
Income tax expense	20,600,000	56,600,000	18,300,000	48,200,000
Net income from consolidated operations	46,976,000	126,629,000	38,938,000	109,533,000
Less: Net income attributable to noncontrolling interests	4,974,000	14,699,000	4,569,000	14,419,000
Net income attributable to HEICO	42,002,000	111,930,000	34,369,000	95,114,000

Operating segments disclosure:

Component: (Network and Table)
 Network: OPERATING SEGMENTS (Details)
 Table: Schedule of Segment Reporting Information, by Segment [Table]

Reporting Entity [Axis]: 0000046619 http://www.sec.gov/CIK

Segment Reporting Information [Line Items]	Segments [Axis]	Consolidation Items [Axis]	2016-05-01/2016-07-31	2015-11-01/2016-07-31	2015-05-01
Revenues	Flight Support Group [Member]	Operating Segments [Member]	222,553,000	647,419,000	
	Electronic Technologies Group [Member]	Operating Segments [Member]	136,215,000	372,933,000	
	Segments [Domain]	Corporate And Eliminations [Member]	(2,684,000)	(7,393,000)	
		Consolidation Items [Domain]	356,084,000	1,012,959,000	
Depreciation	Flight Support Group [Member]	Operating Segments [Member]	3,049,000	8,973,000	
	Electronic Technologies Group [Member]	Operating Segments [Member]	1,878,000	5,854,000	
	Segments [Domain]	Corporate And Eliminations [Member]	54,000	166,000	
		Consolidation Items [Domain]	4,981,000	14,993,000	
Amortization	Flight Support Group [Member]	Operating Segments [Member]	4,169,000	12,414,000	
	Electronic Technologies Group [Member]	Operating Segments [Member]	6,105,000	16,700,000	
	Segments [Domain]	Corporate And Eliminations [Member]	165,000	496,000	
		Consolidation Items [Domain]	10,439,000	29,610,000	
Operating income	Flight Support Group [Member]	Operating Segments [Member]	41,969,000	118,757,000	
	Electronic Technologies Group [Member]	Operating Segments [Member]	33,609,000	89,280,000	
	Segments [Domain]	Corporate And Eliminations [Member]	(5,724,000)	(18,768,000)	
		Consolidation Items [Domain]	69,854,000	189,269,000	
Capital expenditures	Flight Support Group	Operating Segments			

Fact Characteristics and Properties:

- Reporting Entity: 0000046619 http://www.sec.gov/CIK
- Period: 2015-11-01/2016-07-31
- Segments [Axis]: Segments [Domain]
- Consolidation Items [Axis]: Consolidation Items [Domain]
- Concept: Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest
- Name: us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest
- Prefix: us-gaap
- Balance Type: Credit
- Period Type: For Period (duration)
- Data Type: Monetary (xbrl:monetaryItemType)
- Fact Value: 189,269,000
- Units: iso4217:USD

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38. HERSHEY CO

<http://www.sec.gov/Archives/edgar/data/47111/000004711116000136/0000047111-16-000136-index.htm>

What is going on here seems to be the same thing that is going on with Boeing. See the Boeing email. Hershey does NOT report "Net income (loss) from noncontrolling interest" on its income statement, but they DO report "Net income (loss) from noncontrolling interest" in the statement of changes in equity. That means that Hershey considers the net income (loss) from noncontrolling interest immaterial per the income statement, but not for the statement of changes in equity. The concepts used by Boeing and by Hershey to report what appears to be the EXACT SAME reporting situation is INCONSISTENT in terms of the concepts used.

This shows that "us-gaap:NetIncomeLoss" (Net income attributable to parent) and "us-gaap:NetIncomeLossAttributableToNoncontrollingInterest" (Net income attributable to noncontrolling interest) are both explicitly reported.

Net Income (Loss) Breakdown [Line Items]	Period [Axis]	
	2016-01-01 - 2016-10-02	
	Fact	
	Value	Origin
Net Income (Loss) [Roll Up]		
Net Income (Loss) Attributable to Parent	603,191,000	fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss [603,191,000]]
Net Income (Loss) Attributable to Noncontrolling Interest	(798,000)	fac:NetIncomeLossAttributableToNoncontrollingInterest[us-gaap:NetIncomeLossAttributableToNoncontrollingInterest[-798,000]]
Net Income (Loss)	603,191,000	fac:NetIncomeLoss[603,191,000] = fac:IncomeLossFromContinuingOperationsAfterTax[603,191,000] + fac:IncomeLossFromDiscontinuedOperationsNetOfTax[0] + fac:ExtraordinaryItemsOfIncomeExpenseNetOfTax[0]
Validation Results [Hierarchy]		
IS7	798,000	fac:NetIncomeLoss[603,191,000] = (fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss [603,191,000]] + fac:NetIncomeLossAttributableToNoncontrollingInterest [us-gaap:NetIncomeLossAttributableToNoncontrollingInterest[-798,000]])

Income statement:

Statement [Line Items]	Period [Axis]											
	2016-07-04 - 2016-10-02			2016-01-01 - 2016-10-02			2015-07-06 - 2015-10-04			2015-01-01 - 2015-10-04		
	Class of Stock [Axis]		Class of Stock [Domain]	Class of Stock [Axis]		Class of Stock [Domain]	Class of Stock [Axis]		Class of Stock [Domain]	Class of Stock [Axis]		Class of Stock [Domain]
Net sales			2,003,454,000			5,469,937,000			1,960,779,000			5,477,404,000
Costs and expenses:												
Cost of sales			1,152,606,000			3,054,315,000			1,068,715,000			2,949,089,000
Selling, marketing and administrative			474,494,000			1,408,759,000			500,306,000			1,469,861,000
Goodwill impairment			0			0			30,991,000			280,802,000
Business realignment charges			2,330,000			30,568,000			57,753,000			82,972,000
Total costs and expenses			1,629,430,000			4,493,642,000			1,657,765,000			4,782,724,000
Operating profit			374,024,000			976,295,000			303,014,000			694,680,000
Interest expense, net			24,387,000			66,730,000			46,967,000			85,046,000
Other (income) expense, net			21,800,000			8,703,000			9,409,000			4,328,000
Income before income taxes			327,837,000			900,862,000			246,638,000			605,306,000
Provision for income taxes			100,434,000			297,671,000			91,867,000			305,739,000
Net income			227,403,000			603,191,000			154,771,000			299,567,000
Net income per share—basic:												
Net income per share - basic (USD per share)		us-gaap:NetIncomeLoss	.99		2.88	2.63		.73	.66		1.40	1.27
Net income per share—diluted:												
Net income per share - diluted (USD per share)			1.06	.99	2.80	2.62		.70	.66		1.35	1.28
Dividends paid per share:												
Dividends paid per share (USD per share)			0.618	0.562	1.784	1.622		0.583	0.53		1.653	1.502

Statement of changes in equity:

Statement [Line Items]	Period [Axis]												
	2016-01-01 - 2016-10-02												
	Equity Components [Axis]												
	Preferred Stock	Common Stock		Additional Paid-in Capital	Retained Earnings			Treasury Common Stock	Accumulated Other Comprehensive Loss	Noncontrolling Interests in Subsidiaries	Equity Component [Domain]		
	Class of Stock [Axis]	Class of Stock [Axis]		Class of Stock [Axis]	Class of Stock [Axis]			Class of Stock [Axis]	Class of Stock [Axis]	Class of Stock [Axis]	Class of Stock [Axis]		
	Class of Stock [Domain]	Common stock	Class B common stock	Class of Stock [Domain]	Common stock	Class B common stock	Class of Stock [Domain]	Class of Stock [Domain]	Class of Stock [Domain]	Class of Stock [Domain]	Common stock	Class B common stock	Class of Stock [Domain]
Increase (Decrease) in Stockholders' Equity (Roll Forward)													
Beginning balance, stockholders' equity	0	299,281,000	60,620,000	783,877,000			5,897,603,000	(5,672,359,000)	(371,025,000)	49,465,000			1,047,462,000
Net income							603,191,000						603,191,000
Other comprehensive loss									(25,797,000)	(2,040,000)			(27,837,000)
Dividends:													
Common Stock					(273,380,000)	(98,326,000)					(273,380,000)	(98,326,000)	
Stock-based compensation				39,621,000									39,621,000
Exercise of stock options and incentive-based transactions				29,177,000				75,542,000					104,719,000
Repurchase of common stock								(452,580,000)					(452,580,000)
Net loss attributable to noncontrolling interests										(798,000)			(798,000)
Ending balance, stockholders' equity	0	299,281,000	60,620,000	852,675,000			6,129,088,000	(6,049,397,000)	(396,822,000)	46,627,000			942,072,000

NOTE: Boeing, Hershey, and Tiffany all have the same issue.

39. Marathon Oil Corp

<http://www.sec.gov/Archives/edgar/data/101778/000010177816000103/0000101778-16-000103-index.htm>

The US GAAP XBRL Taxonomy shows the PARTS of "Net cash provided by (used in) continuing operations" to be; filer is using an obviously WRONG CONCEPT.

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>
<hr/>	
	Net Cash Provided by (Used in) Continuing Operations

us-gAAP:NetCashProvidedByUsedInContinuingOperations

The line item "Net cash provided by operating activities" is using the WRONG concept; correct concept shown in GREEN.

provided by operating activities:	
Depreciation, depletion and amortization	1,764,000,000 2,289,000,000
Impairments	1,000,000,000
Exploratory dry well costs	0
Gain (Loss) on Disposition of Assets	(1,000,000)
Deferred income taxes	(304,000,000) (390,000,000)
Net (gain) loss on derivative instruments	48,000,000 (88,000,000)
Net cash received (paid) in settlement of derivative instruments	0
Pension and other postretirement benefits	0
Share-based Compensation	0
Equity method investments, net	26,000,000 41,000,000
Changes in:	
Current receivables, changes in	140,000,000 738,000,000
Inventories, changes in	81,000,000 30,000,000
Current accounts payable and accrued liabilities, changes in	(236,000,000) (954,000,000)
All other operating, net	8,000,000 (100,000,000)
Net cash provided by operating activities	618,000,000 1,213,000,000
Investing activities:	
Additions to property, plant and equipment	(983,000,000) (2,948,000,000)
Payments to Acquire Businesses, Net of Cash Acquired	902,000,000 0
Disposal of assets	837,000,000 105,000,000
Investments - return of capital	47,000,000 61,000,000
Purchases of short-term investments	0 925,000,000
Proceeds from Maturities, Prepayments and Calls of Held-to-maturity Securities	0 225,000,000
All other investing, net	2,000,000 22,000,000
Net cash used in investing activities	(999,000,000) (3,460,000,000)
Financing activities:	
Borrowings	0 1,886,000,000

40. Marathon Petroleum Corp

<http://www.sec.gov/Archives/edgar/data/1510295/000151029516000139/0001510295-16-000139-index.htm>

This filing raises TWO questions. The first is how should revenues which includes "Other Operating Income" be represented. The second question is if a concept is missing from the US GAAP XBRL Taxonomy at such a high level, what is the appropriate thought process to use to determine if an extension concept is created.

Consider this income statement of Marathon Petroleum Corp:

Income Statement [Abstract]	Period [Axis]			
	2016-07-01 - 2016-09-30	2016-01-01 - 2016-09-30	2015-07-01 - 2015-09-30	2015-01-01 - 2015-09-30
Income Statement [Abstract]				
Revenues and other income:				
Sales and other operating revenues (including consumer excise taxes)	16,618,000,000	46,184,000,000	18,716,000,000	56,444,000,000
Income (loss) from equity method investments	(208,000,000)	(236,000,000)	23,000,000	58,000,000
Net gain on disposal of assets	1,000,000	26,000,000	2,000,000	6,000,000
Other income	49,000,000	106,000,000	17,000,000	71,000,000
Total revenues and other income	16,460,000,000	46,080,000,000	18,758,000,000	56,579,000,000
Costs and expenses:				
Cost of revenues (excludes items below)	12,944,000,000	35,475,000,000	14,165,000,000	43,575,000,000
Purchases from related parties	128,000,000	359,000,000	61,000,000	219,000,000

I think that it is easy to agree with the notion that there should be no need for a public company to create an extension concept for such a high-level line item in the income statement as "revenues". As such, one of three things must be true:

1. The extension concept is inappropriate and an existing US GAAP XBRL Taxonomy would do.
2. There is a concept MISSING from the US GAAP XBRL Taxonomy which needs to be added (i.e. so there would be no need for this filer extension).
3. The FASB does not believe that this reporting style is appropriate and therefore this concept does not exist in the taxonomy, and the public company should change how they report.

In this case I believe that it is the case that #2 is what is going on and that there is a concept missing from the US GAAP XBRL Taxonomy. However, I have made the FASB directly aware of this missing concept and I have posted information to the US GAAP XBRL Taxonomy suggesting that this concept be added, but no concept was added. It seems to

me that after 5 years of reporting using the US GAAP XBRL Taxonomy, that if this concept was appropriate it would have been added by now.

Lastly, **there is an INCONSISTENCY in how public companies report the exact same information.** See the Marathon Oil Corp example below. Marathon Oil has exactly the same reporting situation and uses the existing concept "us-gAAP:Revenues" even though the concept "us-gAAP:OtherOperatingIncome" is NOT PART of us-gAAP:Revenues.

Marathon Oil Corp

<http://www.sec.gov/Archives/edgar/data/101778/000010177816000103/0000101778-16-000103-index.htm>

Net Income (Loss) Attributable to Parent [Abstract]	Period [Axis]			
	2016-07-01 - 2016-09-30	2016-01-01 - 2016-09-30	2015-07-01 - 2015-09-30	2015-01-01 - 2015-09-30
Net Income (Loss) Attributable to Parent [Abstract]				
Income from operations				
Income from operations before income taxes				
Income from operations				
Revenues and other income:				
Sales and other operating revenues, including related party	1,020,000,000	2,604,000,000	1,300,000,000	3,887,000,000
Marketing revenues	80,000,000	227,000,000	84,000,000	471,000,000
Income from equity method investments	59,000,000	110,000,000	36,000,000	98,000,000
Net gain (loss) on disposal of assets	47,000,000	281,000,000	(109,000,000)	(108,000,000)
Other income	23,000,000	39,000,000	12,000,000	38,000,000
Total revenues and other income	1,229,000,000	3,261,000,000	1,323,000,000	4,386,000,000
Costs and expenses:				
Production	295,000,000	973,000,000	406,000,000	1,300,000,000
Marketing, including purchase of intangible assets	80,000,000	226,000,000	84,000,000	471,000,000
Other operating	189,000,000	393,000,000	93,000,000	281,000,000
Exploration Expense	83,000,000	296,000,000	585,000,000	786,000,000
Depreciation, depletion and amortization	594,000,000	1,764,000,000	717,000,000	2,289,000,000
Impairments	47,000,000	48,000,000	337,000,000	381,000,000
Taxes other than income	39,000,000	126,000,000	46,000,000	191,000,000
General and administrative	105,000,000	388,000,000	125,000,000	464,000,000
Total costs and expenses	1,432,000,000	4,214,000,000	2,393,000,000	6,163,000,000

US GAAP XBRL Taxonomy:

Calculations	
124000 - Statement - Statement of Income (Including Gross Margin)	
-	Gross Profit Cr
+	Operating Expenses Dr
+	Other Operating Income (Expense), Net Cr
	Operating Income (Loss) Cr

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Calculations

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

-	Revenues	Cr
_____	Cost of Revenue	Dr
	Gross Profit	Cr

us-gAAP:Revenues

41. INTERCONTINENTAL EXCHANGE, INC.

<http://www.sec.gov/Archives/edgar/data/1571949/000157194916000029/0001571949-16-000029-index.htm>

This filer uses the concept "us-gAAP:Revenues" to represent the line item "Total revenues", then nets out a couple categories of expenses and reports the line item "Total revenues, less transaction-based expenses" using an extension concept. But they got their revenue concepts backwards.

The first line item "Total revenues" should use the an extension concept or some gross revenues concept. Then the revenues related expenses should be deducted and then the line item "Total revenues, less transactions-based expenses" should use the existing US GAAP XBRL Taxonomy concept "us-gAAP:Revenues".

Total revenues (*before transaction-based expenses, perhaps uses extension concept*)

Transaction-based expenses

Total revenues (*i.e. us-gAAP:Revenues*)

Income Statement [Abstract]	Period [Axis]			
	2016-07-01 - 2016-09-30	2016-01-01 - 2016-09-30	2015-07-01 - 2015-09-30	2015-01-01 - 2015-09-30
Income Statement [Abstract]				
Revenues:				
Clearing Fees Revenue	777,000,000	2,566,000,000	831,000,000	2,414,000,000
Market Data Revenue	489,000,000	1,452,000,000	209,000,000	614,000,000
Listing fees	106,000,000	314,000,000	101,000,000	303,000,000
Other revenues	44,000,000	131,000,000	46,000,000	132,000,000
Total revenues	1,416,000,000	4,474,000,000	1,187,000,000	3,463,000,000
Transaction-based expenses:				
Section 31 fees	94,000,000	290,000,000	92,000,000	263,000,000
Cash liquidity payments, routing and clearing	244,000,000	823,000,000	279,000,000	737,000,000
Total revenues, less transaction-based expenses	1,078,000,000	3,361,000,000	816,000,000	2,463,000,000
Operating expenses:				
Compensation and benefits	236,000,000			
Technology and communication	93,000,000	277,000,000	49,000,000	147,000,000
Professional services	32,000,000	101,000,000	37,000,000	102,000,000
Rent and occupancy	17,000,000	52,000,000	14,000,000	45,000,000
Acquisition-related transaction and integration costs	14,000,000	61,000,000	8,000,000	34,000,000
Selling, general and administrative	31,000,000	83,000,000	24,000,000	82,000,000
Depreciation and amortization	181,000,000	470,000,000	94,000,000	276,000,000
Total operating expenses	604,000,000	1,752,000,000	376,000,000	1,131,000,000
Operating income	474,000,000	1,609,000,000	440,000,000	1,332,000,000
Other income (expense):				

This SHOULD be line item using the concept "us-gAAP:Revenues"

us-gAAP:Revenues

ice:RevenuesLessTransactionBasedExpenses

42. MAGELLAN MIDSTREAM PARTNERS LP

<http://www.sec.gov/Archives/edgar/data/1126975/000112697516000284/0001126975-16-000284-index.htm>

The use of this concept to represent the line item "Income before provision for income taxes" is inappropriate. Note that the line item is BEFORE TAX, and that the documentation of the concept states that it is "after tax".

Another error, in my view, or it is at least very, very sloppy is the use of the label "Earnings of non-controlled entities". The concept used is income from equity method investments (see below). The term "non-controlled" is VERY close to the term "noncontrolling" which has a very specific meaning. It is my personal view that that label needs to be closer to "income from equity method investments" and further away from "noncontrolling interest". That can be VERY confusing to users of the financial report. Again, this is my personal view...not saying that it is wrong.

Income Statement [Abstract]	Period [Axis]			
	2016-07-01 - 2016-09-30	2016-01-01 - 2016-09-30	2015-07-01 - 2015-09-30	2015-01-01 - 2015-09-30
Income Statement [Abstract]				
Transportation and terminals revenue	413,433,000	1,175,748,000	410,387,000	1,149,100,000
Product sales revenue	133,356,000	403,607,000	172,731,000	455,827,000
Affiliate management fee revenue	4,993,000	11,140,000	3,557,000	10,478,000
Total revenue	551,782,000	1,590,495,000	586,675,000	1,615,405,000
Costs and expenses:				
Operating	135,286,000	392,681,000	147,349,000	396,374,000
Cost of product sales	118,242,000	327,530,000	85,522,000	316,208,000
Depreciation and amortization	47,081,000	134,137,000	42,043,000	124,180,000
General and administrative	35,800,000	111,216,000	37,612,000	111,052,000
Total costs and expenses	336,409,000	965,564,000	312,526,000	947,814,000
Earnings of non-controlled entities	18,576,000	51,543,000	15,521,000	49,653,000
Operating profit	233,949,000	676,474,000	289,670,000	717,244,000
Interest expense	50,163,000	142,573,000	40,419,000	118,009,000
Interest income	(302,000)	(1,067,000)	(310,000)	(993,000)
Interest capitalized	(7,877,000)	(21,143,000)	(3,984,000)	(9,037,000)
Gain on exchange of interest in non-controlled entity	0	(28,144,000)	0	0
Other expense (income)	(3,324,000)	(7,519,000)	1,706,000	(4,554,000)
Income before provision for income taxes	195,289,000	591,774,000	251,839,000	613,819,000
Provision for income taxes	738,000	2,294,000	867,000	1,820,000
Net income	194,551,000	589,480,000	250,972,000	611,999,000

US GAAP XBRL Taxonomy documentation:

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	Total label	Income before provision for income taxes	en-US
Base	Total label	Income (Loss) from Continuing Operations, Net of Tax, Attributable to Parent, Total	en-US

Report Element Properties

Report Standard Label	Income (Loss) from Equity Method Investments
Base Taxonomy Standard Label	Income (Loss) from Equity Method Investments
Documentation	This item represents the entity's proportionate share for the period of the net income (loss) of its investee (such as unconsolidated subsidiaries and joint ventures) to which the equity method of accounting is applied. This item includes income or expense related to stock-based compensation based on the investor's grant of stock to employees of an equity method investee.
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:IncomeLossFromEquityMethodInvestments
ID	us-gaap_IncomeLossFromEquityMethodInvestments

Labels of Report Element

From	Role	Label	Lang
Filer	Standard label	Income (Loss) from Equity Method Investments	en-US
Base	Standard label	Income (Loss) from Equity Method Investments	en-US
Filer	Terse label	Earnings of non-controlled entities	en-US
Filer	Total label	Earnings of non-controlled entities	en-US

43. NATUS MEDICAL INC

<http://www.sec.gov/Archives/edgar/data/878526/000087852616000206/0000878526-16-000206-index.htm>

The US GAAP XBRL Taxonomy states quite clearly that "Revenues – Cost of Revenues = Gross Profit".

Calculations	
124000 - Statement - Statement of Income (Including Gross Margin)	
-	Revenues <i>Cr</i>
-	Cost of Revenue <i>Dr</i>
	Gross Profit <i>Cr</i>

us-gAAP:Revenues
us-gAAP:CostOfRevenue
us-gAAP:GrossProfit

However, this public company reports the WHOLE "Cost of Revenues", then adds more cost of revenue PARTS which is illogical. Per the US GAAP XBRL Taxonomy, "us-gAAP:CostOfGoodsSoldAmortization" is PART OF "us-gAAP:CostOfRevenue". The extension concept created by the filer should NOT be allowed as it changes the fundamental relation "Revenues – Cost of Revenue = Gross Profit".

What this filer could be trying to say is:

- (+) Cost of revenues (*other than amortization of intangibles*)
- (+) Amortization of intangibles
- (=) Cost of Revenue

Whether the total concept "Cost of revenue" is reported (i.e. us-gAAP:CostOfRevenue) is a separate consideration than the meaning of the line items. What this public company appears to be trying to do is highlight two cost of revenue line items, which is certainly appropriate, however they cannot break fundamental relations between accounting concepts.

Income Statement [Abstract]	Period [Axis]			
	2016-07-01 - 2016-09-30	2016-01-01 - 2016-09-30	2015-07-01 - 2015-09-30	2015-01-01 - 2015-09-30
Revenue	90,906,000	274,193,000	94,583,000	275,915,000
Cost of revenue	32,194,000	102,542,000	35,520,000	104,468,000
Intangibles amortization	612,000	1,818,000	683,000	2,048,000
Gross profit	58,100,000	169,833,000	58,380,000	169,399,000
Operating expenses:				
Marketing and selling	19,746,000	61,578,000	22,495,000	65,345,000
Research and development	7,689,000	22,596,000	7,700,000	21,867,000
General and administrative	12,821,000	37,225,000	10,031,000	33,239,000
Intangibles amortization	2,409,000	6,741,000	2,036,000	5,165,000
Restructuring	197,000	1,315,000	42,000	358,000
Total operating expenses	42,862,000	129,455,000	42,304,000	125,974,000
Income from operations	15,238,000	40,378,000	16,076,000	43,425,000
Other income (expense), net	(893,000)	(412,000)	7,000	(1,203,000)
Income before provision for income tax	14,345,000	39,966,000	16,083,000	42,222,000

The concept "us-gaap:CostOfGoodsSoldAmortization" is PART OF the WHOLE Cost of Revenues per the US GAAP XBRL Taxonomy:

44. NorthStar Asset Management Group Inc.

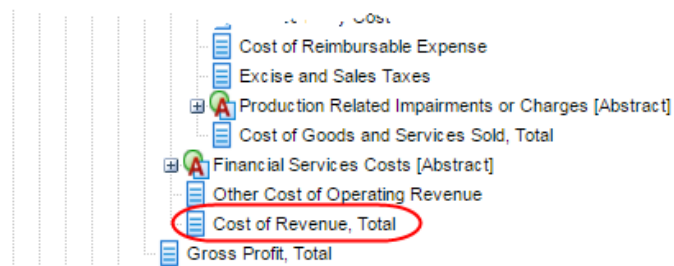
<http://www.sec.gov/Archives/edgar/data/1597503/000159750316000082/0001597503-16-000082-index.htm>

The US GAAP XBRL Taxonomy shows the relation between these three concepts:

Calculations	
124000 - Statement - Statement of Income (Including Gross Margin)	
+ Net Income (Loss) Attributable to Redeemable Noncontrolling Interest	Dr us-gaap:NetIncomeLossAttributableToRedeemableNoncontrollingInterest
+ Net Income (Loss) Attributable to Nonredeemable Noncontrolling Interest	Dr us-gaap:NetIncomeLossAttributableToNoncontrollingInterest
+ Net Income (Loss) Attributable to Noncontrolling Interest	Dr

Yet here in this public company's income statement, the WHOLE is reported and then a PART of that WHOLE which is illogical.

	2015	2014	2013	2012
Total revenues	95,502,000	299,023,000	108,115,000	318,946,000
Expenses				
Commission expense (refer to Note 3)	3,608,000	14,025,000	26,978,000	81,011,000
Interest expense	6,882,000	18,968,000	0	0
Transaction costs	7,054,000	32,127,000	492,000	867,000
Other expenses	2,013,000	5,461,000	1,275,000	1,744,000
General and administrative expenses				
Compensation expense	36,418,000 ¹	107,547,000 ¹	33,406,000 ¹	91,876,000 ²
Other general and administrative expenses	10,259,000	31,180,000	7,564,000	22,924,000
Total general and administrative expenses	46,677,000	138,727,000	40,970,000	114,800,000
Depreciation and amortization	2,910,000	7,355,000	478,000	1,362,000
Total expenses	69,144,000	216,663,000	70,193,000	199,784,000
Unrealized gain (loss) on investments and other	5,105,000	(10,197,000)	(137,000)	(422,000)
Realized gain (loss) on investments and other	0	(874,000)	0	0
Income (loss) before equity in earnings (losses) of unconsolidated ventures and income tax benefit (expense)	31,463,000	71,289,000	37,785,000	118,740,000
Equity in earnings (losses) of unconsolidated ventures (refer to Note 4)	(5,094,000)	(5,094,000)	(56,000)	(836,000)
Income (loss) before income tax benefit (expense)	26,369,000	66,195,000	37,729,000	117,904,000
Income tax benefit (expense)	(5,708,000)	(9,331,000)	3,825,000	(16,168,000)
Net income (loss)	20,661,000	56,864,000	41,554,000	101,736,000
Net (income) loss attributable to non-controlling interests	(246,000)	(533,000)	(381,000)	(771,000)
Net (income) loss attributable to redeemable non-controlling interests	(855,000)	(2,991,000)	0	0
Net income (loss) attributable to NorthStar Asset Management Group Inc. common stockholders	19,560,000	53,340,000	41,173,000	100,965,000
Earnings (loss) per share:				
Basic (in dollars per share)	.13	.28	.21	.51



45. Owens Corning

<http://www.sec.gov/Archives/edgar/data/1370946/000137094616000317/0001370946-16-000317-index.htm>

This public company labels the line item "EARNINGS BEFORE INTEREST AND TAXES" and creates an extension concept to reflect that label; but regardless of the label, that concept is "us-gaap:OperatingIncomeLoss".

That is an error.

Income Statement [Abstract]	Period [Axis]			
	2016-07-01 - 2016-09-30	2016-01-01 - 2016-09-30	2015-07-01 - 2015-09-30	2015-01-01 - 2015-09-30
Income Statement [Abstract]				
NET SALES	1,518,000,000	4,294,000,000	1,447,000,000	4,053,000,000
COST OF SALES	1,144,000,000	3,232,000,000	1,107,000,000	3,196,000,000
Gross margin	374,000,000	1,062,000,000	340,000,000	857,000,000
OPERATING EXPENSES				
Marketing and administrative expenses	141,000,000	426,000,000	130,000,000	389,000,000
Science and technology expenses	20,000,000	60,000,000	18,000,000	53,000,000
Charges related to cost reduction actions				
Other expenses (income), net	6,000,000	13,000,000	(4,000,000)	5,000,000
Total operating expenses	167,000,000	499,000,000	144,000,000	447,000,000
EARNINGS BEFORE INTEREST AND TAXES	207,000,000	563,000,000	196,000,000	410,000,000
Interest expense, net	28,000,000	80,000,000	28,000,000	80,000,000
Gains (Losses) on Extinguishment of Debt	1,000,000	1,000,000	0	(5,000,000)
EARNINGS BEFORE TAXES	178,000,000	482,000,000	168,000,000	335,000,000
Income tax expense	65,000,000	171,000,000	55,000,000	100,000,000
Equity in net earnings of affiliated companies	0	1,000,000	0	1,000,000
NET EARNINGS	113,000,000	311,000,000	113,000,000	224,000,000
Net earnings attributable to noncontrolling interests	1,000,000	4,000,000	1,000,000	3,000,000
NET EARNINGS ATTRIBUTABLE TO OWENS CORNING	112,000,000	307,000,000	112,000,000	221,000,000

46. PAREXEL INTERNATIONAL CORP

<http://www.sec.gov/Archives/edgar/data/799729/000079972916000077/0000799729-16-000077-index.htm>

This public company uses an inappropriate concept "us-gAAP:AssetsNet" to represent the line item "Total assets". The correct concept is "us-gAAP:Assets".

Statement of Financial Position [Abstract]	Period [Axis]	
	2016-09-30	2016-06-30
Statement of Financial Position [Abstract]		
ASSETS		
Cash and cash equivalents	325,800,000	248,600,000
Marketable Securities, Current		
Billed and unbilled accounts receivable, net	518,000,000	506,100,000
Unbilled Receivables, Current	293,100,000	327,900,000
Prepaid expenses	32,500,000	23,300,000
Deferred tax assets		
Income taxes receivable	18,200,000	25,200,000
Other current assets	41,800,000	50,100,000
Total current assets	1,229,400,000	1,181,200,000
Property and equipment, net	257,800,000	259,300,000
Goodwill	389,400,000	389,200,000
Other intangible assets, net	124,700,000	130,700,000
Non-current deferred tax assets	30,100,000	27,100,000
Long-term income taxes receivable	10,400,000	10,400,000
Other assets	39,200,000	38,300,000
Total assets	2,081,000,000	2,036,200,000
LIABILITIES AND STOCKHOLDERS' EQUITY		
Notes payable and current portion of long-term debt	18,300,000	16,600,000
Accounts payable	58,400,000	62,600,000

us-gAAP:AssetsNet

47. Phillips 66

<http://www.sec.gov/Archives/edgar/data/1534701/000153470116000175/0001534701-16-000175-index.htm>

Phillips is using some rather odd concepts to represent the line items "Net Income" and "Net income Attributable to Phillips 66". The vast, vast, vast majority of filers use the concept "us-gaap:ProfitLoss" for the former and "us-gaap:NetIncomeLoss" for the latter. Note the "Net income (loss) attributable to noncontrolling interest" which is commonly used to reconcile those two concepts.


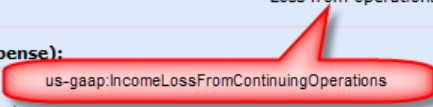
This representation may, or perhaps conceivably not, an error. But, if there is some reason Phillips is being inconsistent from other public companies then the reason for that inconsistency should be explainable. Otherwise, if this is not explainable, then Phillips should be CONSISTENT with other public companies.

Statement of Expenses				
Purchased crude oil and products	15,961,000,000	44,089,000,000	18,580,000,000	57,528,000,000
Operating expenses	1,061,000,000	3,078,000,000	1,083,000,000	3,220,000,000
Selling, general and administrative expenses	411,000,000	1,218,000,000	437,000,000	1,237,000,000
Depreciation and amortization				
Impairments				
Taxes other than income taxes	3,424,000,000	10,479,000,000	3,610,000,000	10,621,000,000
Accretion on discounted liabilities	5,000,000	15,000,000	5,000,000	16,000,000
Interest and debt expense	81,000,000	250,000,000	71,000,000	236,000,000
Foreign currency transaction (gains) losses	(9,000,000)	(16,000,000)	1,000,000	50,000,000
Total Costs and Expenses	21,229,000,000	59,980,000,000	24,058,000,000	73,708,000,000
Income before income taxes	813,000,000	2,129,000,000	2,359,000,000	5,212,000,000
Provision for income taxes	277,000,000	679,000,000	767,000,000	1,598,000,000
Net Income	536,000,000	1,450,000,000	1,592,000,000	3,614,000,000
Less: net income attributable to noncontrolling interests	25,000,000	58,000,000	14,000,000	37,000,000
Net Income Attributable to Phillips 66	511,000,000	1,392,000,000	1,578,000,000	3,577,000,000
us-gaap:NetIncomeLossAttributableToNoncontrollingInterest				
us-gaap:IncomeLossFromContinuingOperations				

48. UNIT CORP

<http://www.sec.gov/Archives/edgar/data/798949/000079894916000066/0000798949-16-000066-index.htm>

Yet another incorrect place that the concept "us-gaap:IncomeLossFromContinuingOperations" is used. The CORRECT concept for that line item is "us-gaap:OperatingIncomeLoss".

Income Statement [Abstract]	Period [Axis]			
	2016-07-01 - 2016-09-30	2016-01-01 - 2016-09-30	2015-07-01 - 2015-09-30	2015-01-01 - 2015-09-30
Income Statement [Abstract]				
Revenues:				
Oil and natural gas	78,854,000	206,318,000	96,619,000	309,944,000
Contract drilling	25,819,000	88,786,000	65,022,000	215,114,000
Gas gathering and processing	48,735,000	132,793,000	50,752,000	156,881,000
Total revenues	153,408,000	427,897,000	212,393,000	681,939,000
Expenses:				
Oil and natural gas:				
Operating costs	26,014,000	92,691,000	38,688,000	129,871,000
Depreciation, depletion, and amortization	27,135,000	89,378,000	57,159,000	202,378,000
Impairment of oil and natural gas properties (Note 2) 	49,443,000	161,563,000	329,924,000	1,141,053,000
Contract drilling:				
Operating costs	19,137,000	66,489,000	35,486,000	123,717,000
Depreciation	11,318,000	34,431,000	14,255,000	42,533,000
Impairment of contract drilling equipment (Note 3)	0	0	0	8,314,000
Gas gathering and processing:				
Operating costs	35,738,000	99,185,000	40,314,000	125,081,000
Depreciation and amortization	11,436,000	34,410,000	10,976,000	32,518,000
General and administrative	8,932,000	26,029,000	7,643,000	26,637,000
(Gain) loss on disposition of assets	(154,000)	(823,000)	7,230,000	6,270,000
Total operating expenses	188,999,000	603,353,000	541,675,000	1,838,372,000
Loss from operations	(35,591,000)	(175,456,000)	(329,282,000)	(1,156,433,000)
Other income (expense):				
Interest, net 	(10,002,000)	(30,225,000)	(8,286,000)	(23,482,000)
Gain (loss) on derivatives	6,969,000	(4,774,000)	8,250,000	12,917,000
Other	3,000	(11,000)	16,000	38,000
Total other income (expense)	(3,030,000)	(35,010,000)	(20,000)	(10,527,000)
Loss before income taxes	(38,621,000)	(210,466,000)	(329,302,000)	(1,166,960,000)
Income tax expense (benefit):				
Current	0	0	(2,584,000)	(1,716,000)
Deferred	(14,599,000)	(73,159,000)	(121,437,000)	(437,220,000)
Total income taxes	(14,599,000)	(73,159,000)	(124,021,000)	(438,936,000)
Net loss	(24,022,000)	(137,307,000)	(205,281,000)	(728,024,000)

49. TEXAS CAPITAL BANCSHARES INC/TX

<http://www.sec.gov/Archives/edgar/data/1077428/000107742816000067/0001077428-16-000067-index.htm>

Used the concept "us-gaap:NetIncomeLoss" on the line item "Net income". Concept SHOULD be "us-gaap:ProfitLoss".

Used the concept "us-gaap:ProfitLoss" on the line item "Net income available to common stockholders". Concept SHOULD be "us-gaap:NetIncomeLossAvailableToCommonStockholdersBasic".

Non-interest expense				
Salaries and employee benefits	56,722,000	162,904,000	48,583,000	142,611,000
Net occupancy expense	5,634,000	17,284,000	5,874,000	17,373,000
Marketing	4,292,000	12,686,000	3,999,000	12,142,000
Legal and professional	5,333,000	16,883,000	5,510,000	15,176,000
Communications and technology	6,620,000	19,228,000	5,180,000	15,905,000
FDIC insurance assessment	55,000	17,867,000	4,489,000	12,490,000
Allowance and other carrying costs for OREO	79,000	765,000	1,000	16,000
Other	9,574,000	28,257,000	8,052,000	23,768,000
Total non-interest expense	94,799,000	275,874,000	81,688,000	239,481,000
Income before income taxes	66,656,000	166,662,000	57,990,000	172,029,000
Income tax expense	23,931,000	59,929,000	20,876,000	61,928,000
Net income	42,725,000	106,733,000	37,114,000	110,101,000
Preferred stock dividends	2,438,000	7,313,000	2,438,000	7,313,000
Net income available to common stockholders	40,287,000	99,420,000	34,676,000	102,788,000
Other comprehensive income (loss)				

50. UNITED TECHNOLOGIES CORP /DE/

<http://www.sec.gov/Archives/edgar/data/101829/000010182916000091/0000101829-16-000091-index.htm>

This is very interesting and very telling. This is one of the easier cases where a fact value entered in REVERSE can be seen. United Technologies reports ALL THREE concepts in this reconciliation explicitly. But, the reconciliation does not work because the value for "Net income (loss) attributable to noncontrolling interest" was entered as a NEGATIVE but it should be POSITIVE. You can see this clearly because the ERROR is DOUBLE the amount entered.

Another part of this issue is that United Technologies entered **DUPLICATE FACTS; both of these concepts are DEBITS**, yet one was used on the INCOME STATEMENT (as a POSITIVE, the CORRECT polarity), the other was entered on the STATEMENT OF CHANGES IN EQUITY as a NEGATIVE, the INCORRECT polarity)

us-gaap:IncomeLossFromContinuingOperationsAttributableToNoncontrollingEntity [271000000]

us-gaap:NetIncomeLossAttributableToNoncontrollingInterest[-271,000,000]

Reporting Entity [Axis]		0000101829 (http://www.sec.gov/CIK)	
Net Income (Loss) Breakdown [Line Items]		Period [Axis]	
		2016-01-01 - 2016-09-30	
		Value	Fact Origin
Net Income (Loss) [Roll Up]			
Net Income (Loss) Attributable to Parent	4,042,000,000	fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss [4,042,000,000]]	
Net Income (Loss) Attributable to Noncontrolling Interest	(271,000,000)	fac:NetIncomeLossAttributableToNoncontrollingInterest[us-gaap:NetIncomeLossAttributableToNoncontrollingInterest[-271,000,000]]	
Net Income (Loss)	4,313,000,000	fac:NetIncomeLoss[us-gaap:ProfitLoss[4,313,000,000]]	
Validation Results [Hierarchy]			
IS7	542,000,000	fac:NetIncomeLoss[us-gaap:ProfitLoss[4,313,000,000]] = (fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss [4,042,000,000]] + fac:NetIncomeLossAttributableToNoncontrollingInterest[us-gaap:NetIncomeLossAttributableToNoncontrollingInterest[-271,000,000]])	

Statement of changes in equity: (fact entered as a NEGATIVE)

2415402 - Disclosure - Shareowners' Equity and Noncontrolling Interest (Summary of Changes in Shareowners' Equity)

Rendering				
Reporting Entity [Axis]	0000101829 (http://www.sec.gov/CIK)			
Statement [Line Items]	Period [Axis]		Equity Components [Axis]	
	9-30	2015-07-01 - 2015-09-30		
	Equity Component [Domain]	Shareowners' Equity [Member]	Noncontrolling Interest [Member]	Equity Component [Member]
Shareowners' Equity, beginning of period	27,358,000,000			
Noncontrolling interest, beginning of period	1,486,000,000			
Total Equity, beginning of period	28,844,000,000			
Net income, Shareowners' Equity	4,042,000,000			
Net Income, Noncontrolling Interest	(271,000,000)			
Net income, Total Equity	4,313,000,000			

Fact Characteristics and Properties	
Properties	Occurrences
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity	0000101829 (http://www.sec.gov/CIK)
Period [Axis]	2016-01-01 - 2016-09-30
Equity Components [Axis]	Equity Component [Domain]
Concept	Net Income (Loss) Attributable to Noncontrolling Interest
Fact Value	-271000000
Units	USD
Decimals (rounding)	-6

Income statement:

Income Statement [Abstract]	Period [Axis]			
	2016-07-01 - 2016-09-30	2016-01-01 - 2016-09-30	2015-07-01 - 2015-09-30	2015-01-01 - 2015-09-30
Income Statement [Abstract]				
Net Sales:				
Product Sales	10,194,000,000	30,247,000,000	9,642,000,000	29,725,000,000
Service Sales	4,160,000,000	12,338,000,000	4,146,000,000	12,073,000,000
Total net sales	14,354,000,000	42,585,000,000	13,788,000,000	41,798,000,000
Costs and Expenses:				
Cost of products sold	7,522,000,000	22,542,000,000	7,114,000,000	21,952,000,000
Cost of services sold	2,820,000,000	8,195,000,000	2,686,000,000	7,826,000,000
Research and development	582,000,000	1,711,000,000	546,000,000	1,668,000,000
Selling, general and administrative	1,390,000,000	4,204,000,000	1,359,000,000	4,261,000,000
Total costs and expenses	12,314,000,000	36,652,000,000	11,705,000,000	35,707,000,000
Other income, net	211,000,000	600,000,000	219,000,000	808,000,000
Operating profit	2,251,000,000	6,533,000,000	2,302,000,000	6,899,000,000
Interest expense, net	225,000,000	673,000,000	184,000,000	618,000,000
Income from continuing operations before income taxes	2,026,000,000	5,860,000,000	2,118,000,000	6,281,000,000
Income tax expense	492,000,000	1,548,000,000	592,000,000	1,748,000,000
Net Income from continuing operations	1,534,000,000	4,312,000,000	1,526,000,000	4,533,000,000
Less: Noncontrolling interest in subsidiaries' earnings from continuing operations	91,000,000	271,000,000	99,000,000	281,000,000
Income from continuing operations attributable to common shareowners	1,443,000,000	4,041,000,000	1,427,000,000	4,252,000,000
Discontinued operations (Note 2):				
Income from operations	1,000,000	2,000,000	27,000,000	284,000,000
Gain (loss) on disposal	(4,000,000)	11,000,000	(38,000,000)	(66,000,000)
Income tax expense	(40,000,000)	12,000,000	54,000,000	140,000,000
Income (loss) from discontinued operations	37,000,000	1,000,000	(65,000,000)	78,000,000
Income (loss) from discontinued operations attributable to common shareowners	37,000,000	1,000,000	(65,000,000)	78,000,000
Net income attributable to common shareowners	1,480,000,000	4,042,000,000	1,362,000,000	4,330,000,000

Fact on income statement entered as a positive:

Fact Characteristics and Properties	
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity [Axis]	0000101829 (http://www.sec.gov/CIK)
Period [Axis]	2016-01-01 - 2016-09-30
Concept	Income (Loss) from Continuing Operations, Net of Tax, Attributable to Noncontrolling Interest
Fact value	271000000
Units	USD
Decimals (rounding)	-6
Parenthetical explanation (i.e. footnote)	(None)

51. ZIONS BANCORPORATION /UT/

<http://www.sec.gov/Archives/edgar/data/109380/000010938016000521/0000109380-16-000521-index.htm>

This filer is reporting two facts that contradict one another per the US GAAP XBRL taxonomy. The first fact which uses the concept "us-gaap:ProvisionForLoanLeaseAndOtherLosses" and has a value of 82,239,000 is the WHOLE of provision for loan, lease, and other losses. The second fact which uses the concept "us-gaap:ProvisionForLoanAndLeaseLosses" and has a value of 95,462,000 is PART of that WHOLE. Yet, the PART is GREATER THAN the WHOLE concept, which is illogical. Further, these facts as reported by ZIONS is inconsistent with the vast majority of other public companies that use interest-based revenues, as can be seen by the comparison (see below) of ZION with 15 other public companies that use the same reporting style.

This is not to say that the provision for loan losses cannot be different on the income statement and cash flow statement. This is simply saying that as represented by ZION, it is illogical per the US GAAP XBRL taxonomy and inconsistent with others who report these same facts.

Contradictory facts:

Provision for Loan, Lease, and Other Losses	82,239,000	fac:ProvisionForLoanLeaseAndOtherLosses[us-gaap:ProvisionForLoanLeaseAndOtherLosses[82,239,000]] <div style="border: 1px solid red; padding: 5px;"> <p>Fact determination of fac:ProvisionForLoanLeaseAndOtherLosses</p> <table border="1"> <tr style="background-color: #e6ffe6;"> <td>1</td> <td>us-gaap:ProvisionForLoanLeaseAndOtherLosses</td> <td>82,239,000</td> </tr> <tr> <td>2</td> <td>us-gaap:ProvisionForLoanAndLeaseLosses</td> <td>95,462,000</td> </tr> <tr> <td>3</td> <td>us-gaap:ProvisionForLoanLossesExpensed</td> <td>-</td> </tr> </table> </div>	1	us-gaap:ProvisionForLoanLeaseAndOtherLosses	82,239,000	2	us-gaap:ProvisionForLoanAndLeaseLosses	95,462,000	3	us-gaap:ProvisionForLoanLossesExpensed	-
1	us-gaap:ProvisionForLoanLeaseAndOtherLosses	82,239,000									
2	us-gaap:ProvisionForLoanAndLeaseLosses	95,462,000									
3	us-gaap:ProvisionForLoanLossesExpensed	-									

us-gaap:ProvisionForLoanLeaseAndOtherLosses 82,239,000

us-gaap:ProvisionForLoanAndLeaseLosses 95,462,000

US GAAP XBRL Taxonomy:

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

Income statement: (uses second concept)

Statement [Line Items]	Period [Axis]			
	2016-07-01 - 2016-09-30	2016-01-01 - 2016-09-30	2015-07-01 - 2015-09-30	2015-01-01 - 2015-09-30
Interest income:				
Interest and fees on loans	436,424,000	1,290,675,000	419,981,000	1,256,378,000
Interest on money market investments	4,934,000	17,527,000	6,018,000	17,021,000
Interest on Securities	49,337,000	144,346,000	30,231,000	86,513,000
Interest on securities:				
Total interest income	490,695,000	1,452,548,000	456,230,000	1,359,912,000
Interest expense:				
Interest on deposits	12,549,000	36,263,000	12,542,000	36,967,000
Interest on short- and long-term borrowings	8,959,000	29,407,000	18,311,000	56,518,000
Total interest expense	21,508,000	65,670,000	30,853,000	93,485,000
Net interest income	469,187,000	1,386,878,000	425,377,000	1,266,427,000
Provision for loan losses	18,825,000	95,462,000	18,262,000	17,334,000
Net interest income after provision for loan losses	450,362,000	1,291,416,000	407,115,000	1,249,093,000
Noninterest income:				
Service charges and fees on deposits	10,000	127,859,000	43,196,000	126,006,000
Other service charges, commissions and fees	34,141,000	155,521,000	47,968,000	137,572,000
Wealth management income	9,973,000	26,715,000	7,496,000	3,271,000

Cash flow statement: (uses first concept)

Statement of Cash Flows [Abstract]	Period [Axis]			
	2016-07-01 - 2016-09-30	2016-01-01 - 2016-09-30	2015-07-01 - 2015-09-30	2015-01-01 - 2015-09-30
Statement of Cash Flows [Abstract]				
CASH FLOWS FROM OPERATING ACTIVITIES				
Net income for the period	127,263,000	331,649,000	100,999,000	206,984,000
Adjustments to reconcile net income to net cash provided by operating activities:				
Provision for credit losses	15,660,000	82,239,000	19,690,000	17,647,000
Depreciation and amortization	49,858,000	135,891,000	40,281,000	109,563,000
Fixed income securities losses (gains), net	39,000	92,000	(53,000)	(138,728,000)
Deferred income tax expense (benefit)	1,976,000	(8,813,000)	(10,027,000)	(51,056,000)
Net decrease (increase) in trading securities	10,771,000	(59,836,000)	970,000	(2,950,000)
Net decrease (increase) in other assets	(12,447,000)	(9,190,000)	23,314,000	3,263,000
Change in other liabilities	53,051,000	215,688,000	21,525,000	(14,738,000)
Change in other assets	(4,477,000)	(222,378,000)	31,178,000	(1,991,000)
Other, net	(13,337,000)	(2,313,000)	(15,461,000)	(19,080,000)
Net cash provided by operating activities	127,263,000	784,551,000	282,522,000	475,337,000

Did not examine the allowance for loan losses roll forward

Comparison:

<http://secxbrl.28.io/v1/queries/public/api/spreadsheet-for-report.iq?token=c3049752-4d35-43da-82a2-f89f1b06f7a4&report=IncomeStatementInterestBasedRevenues&fiscalYear=2016&fiscalPeriod=Q2&validate=true&format-indent=yes&labels=false&format=html&cik=0001576336&cik=0001390312&cik=0001515069&cik=0000880641&cik=0000354869&cik=0001602658&cik=0000716605&cik=0001216752&cik=0001216752&cik=000090498&cik=0000719220&cik=0001178409&cik=0001343034&cik=0001442741&cik=0001528610&cik=0001100542&cik=0000046195&cik=0001403475&cik=0000275119&cik=0000072971&cik=0000109380>

Component (Network and Table)																
Network																
Table																
Unit (Units)																
Fiscal Period Type (Units)																
Fiscal Year (Units)																
Fiscal Period (Units)																
Q2																
Reporting Entity (Units)																
Income Statement (Line Item)	A-JS Bancorp, Inc. (1796336)	ALAMOGORDO FINANCIAL CORP (1100042)	BANK OF HAWAII CORP (46195)	Bancorp of New Jersey, Inc. (1190972)	Bank of Main Bancorp (1460475)	Carroll Bancorp, Inc. (1315669)	EAGLE FINANCIAL SERVICES INC (89041)	FIRSTMORT CORP (OH) (254689)	Investor Holding Corp (1602638)	PENNS WOODS BANCORP INC (716600)	PIONEER FINANCIAL SERVICES INC (1218752)	S&T BANCORP INC (719220)	SIMMONS FIRST NATIONAL CORP (09496)	TWO RIVER BANCORP (1348324)	WELLS FARGO & COMPANY (N) (72971)	ZIONS BANCORPORATION /UT/ (109380)
Net Income (Loss) (Roll Up)																
Income (Loss) from Continuing Operations After Tax (Roll Up)																
Income (Loss) from Continuing Operations Before Tax (Roll Up)																
Interest Income (Expense), After Provision for Losses (Roll Up)																
Interest Income (Expense), Net (Roll Up)																
Interest and Dividend Income Operating	3,556,000	6,416,859	226,854,000	15,896,000	97,188,000	2,943,340	12,043,000	402,028,000	21,097,000	23,395,000	41,193,000	110,870,000	1,475,521,000	16,877,000	26,118,000,000	961,853,000
Interest Expense, Operating	301,000	754,455	20,280,000	3,562,000	1,384,000	463,850	604,000	30,794,000	3,892,000	2,733,000	6,062,000	11,524,000	10,707,000	2,480,000	2,718,000,000	44,162,000
Interest Income (Expense), Operating Net	2,255,000	5,662,394	206,574,000	12,274,000	95,804,000	2,479,490	12,439,000	371,234,000	17,205,000	20,662,000	35,131,000	99,346,000	136,814,000	14,397,000	23,400,000,000	917,691,000
Provision for Loan, Lease, and Other Losses	-110,000	151,000	-1,000,000	450,000	0	37,150	79,000	14,200,000	1,254,000	608,000	15,523,000	9,863,000	7,439,000	390,000	2,160,000,000	66,579,000
Interest Income (Expense), Net (Roll Up)	2,365,000	5,511,394	207,574,000	11,824,000	95,804,000	2,442,340	12,360,000	357,034,000	15,951,000	20,054,000	19,608,000	89,483,000	129,375,000	14,007,000	21,240,000,000	641,114,000
Noninterest Income	371,000	4,546,767	102,726,000	190,000	4,584,000	121,633	3,373,000	132,509,000	3,543,000	6,179,000	491,000	28,245,000	66,397,000	2,259,000	20,937,000,000	242,478,000
Noninterest Expense	2,283,000	8,551,655	178,457,000	8,411,000	24,027,000	2,390,855	11,386,000	327,283,000	13,486,000	17,727,000	16,898,000	70,169,000	125,931,000	10,776,000	25,694,000,000	777,467,000
Income (Loss) from Continuing Operations Before Tax	459,000	309,506	136,843,000	3,603,000	16,361,000	173,168	4,267,000	162,260,000	6,008,000	8,932,000	3,191,000	44,579,000	69,841,000	5,290,000	16,303,000,000	308,043,000
Income Tax Expense (Benefit)	137,000	15,000	42,388,000	1,280,000	5,878,000	90,280	1,232,000	49,815,000	2,011,000	2,034,000	1,175,000	11,427,000	23,427,000	1,870,000	6,216,000,000	101,879,000
Income (Loss) from Continuing Operations After Tax	322,000	294,506	94,455,000	2,323,000	10,483,000	122,828	3,135,000	112,445,000	3,997,000	6,898,000	1,996,000	33,152,000	46,414,000	3,420,000	11,087,000,000	206,164,000
Income (Loss) from Discontinued Operations, Net of Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Extraordinary Items of Income (Expense), Net of Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Income (Loss)	322,000	294,506	94,455,000	2,323,000	10,483,000	122,828	3,135,000	112,445,000	3,997,000	6,898,000	1,996,000	33,152,000	46,414,000	3,420,000	11,087,000,000	206,164,000