

US GAAP XBRL Taxonomy to Fundamental Concepts Map (as of 2014-08-01) MASTER: <http://www.xbrl.com/2014/Prototype/fro/fac-MAP-to-USGAAP2014-definition.xml>

Fundamental Concept	US GAAP XBRL Taxonomy Concept Name	Try Order
fac:Assets	us-gaap:Assets	1
fac:Assets	us-gaap:AssetsCurrent	2
fac:BalanceSheetDate	dei:DocumentPeriodEndDate	1
fac:CommitmentsAndContingencies	us-gaap:CommitmentsAndContingencies	1
fac:ComprehensiveIncomeLoss	us-gaap:ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest	1
fac:ComprehensiveIncomeLoss	us-gaap:ComprehensiveIncomeNetOfTax	2
fac:ComprehensiveIncomeLossAttributableToNoncontrollingInterest	us-gaap:ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest	2
fac:ComprehensiveIncomeLossAttributableToParent	us-gaap:ComprehensiveIncomeNetOfTax	2
fac:CostOfRevenue	us-gaap:CostOfRevenue	1
fac:CostOfRevenue	us-gaap:CostOfGoodsAndServicesSold	2
fac:CostOfRevenue	us-gaap:CostOfServices	3
fac:CostOfRevenue	us-gaap:CostOfGoodsSoldExcludingDepreciationDepletionAndAmortization	4
fac:CostOfRevenue	us-gaap:CostOfGoodsSold	4
fac:CostsAndExpenses	us-gaap:CostsAndExpenses	1
fac:CostsAndExpenses	us-gaap:BenefitsLossesAndExpenses	2
fac:CurrentAssets	us-gaap:AssetsCurrent	1
fac:CurrentLiabilities	us-gaap:LiabilitiesCurrent	1
fac:DocumentType	dei:DocumentType	1
fac:EntityCentralIndexKey	dei:EntityCentralIndexKey	1
fac:EntityFilerCategory	dei:EntityFilerCategory	1
fac:EntityRegistrantName	dei:EntityRegistrantName	1
fac:Equity	us-gaap:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest	1
fac:Equity	us-gaap:StockholdersEquity	2
fac:Equity	us-gaap:PartnersCapitalIncludingPortionAttributableToNoncontrollingInterest	3
fac:Equity	us-gaap:PartnersCapital	4
fac:Equity	us-gaap:CommonStockholdersEquity	5
fac:Equity	us-gaap:MembersEquity	6
fac:EquityAttributableToNoncontrollingInterest	us-gaap:MinorityInterest	1
fac:EquityAttributableToNoncontrollingInterest	us-gaap:PartnersCapitalAttributableToNoncontrollingInterest	2
fac:EquityAttributableToNoncontrollingInterest	us-gaap:MinorityInterestInLimitedPartnerships	3
fac:EquityAttributableToNoncontrollingInterest	us-gaap:MinorityInterestInOperatingPartnerships	4
fac:EquityAttributableToNoncontrollingInterest	us-gaap:MinorityInterestInPreferredUnitHolders	5
fac:EquityAttributableToNoncontrollingInterest	us-gaap:MinorityInterestInJointVentures	6

Fundamental Concept	US GAAP XBRL Taxonomy Concept Name	Try Order
fac:EquityAttributableToNoncontrollingInterest	us-gaap:OtherMinorityInterests	7
fac:EquityAttributableToNoncontrollingInterest	us-gaap:NonredeemableNoncontrollingInterest	8
fac:EquityAttributableToNoncontrollingInterest	us-gaap:NoncontrollingInterestInVariableInterestEntity	9
fac:EquityAttributableToParent	us-gaap:StockholdersEquity	1
fac:EquityAttributableToParent	us-gaap:PartnersCapital	2
fac:EquityAttributableToParent	us-gaap:MembersEquity	3
fac:ExchangeGainsLosses	us-gaap:EffectOfExchangeRateOnCashAndCashEquivalents	1
fac:ExchangeGainsLosses	us-gaap:EffectOfExchangeRateOnCashAndCashEquivalentsContinuingOperations	2
fac:ExchangeGainsLosses	us-gaap:EffectOfExchangeRateOnCashAndCashEquivalentsDiscontinuedOperations	3
fac:ExtraordinaryItemsOfIncomeExpenseNetOfTax	us-gaap:ExtraordinaryItemNetOfTax	1
fac:FiscalPeriodFocus	dei:DocumentFiscalPeriodFocus	1
fac:FiscalYearEnd	dei:CurrentFiscalYearEndDate	1
fac:FiscalYearFocus	dei:DocumentFiscalYearFocus	1
fac:GrossProfit	us-gaap:GrossProfit	1
fac:IncomeLossBeforeEquityMethodInvestments	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments	1
fac:IncomeLossFromContinuingOperationsAfterTax	us-gaap:IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest	1
fac:IncomeLossFromContinuingOperationsAfterTax	us-gaap:IncomeLossBeforeExtraordinaryItemsAndCumulativeEffectOfChangeInAccountingPrinciple	2
fac:IncomeLossFromContinuingOperationsAfterTax	us-gaap:IncomeLossFromContinuingOperations	3
fac:IncomeLossFromContinuingOperationsBeforeTax	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest	1
fac:IncomeLossFromDiscontinuedOperationsNetOfTax	us-gaap:IncomeLossFromDiscontinuedOperationsNetOfTax	1
fac:IncomeLossFromDiscontinuedOperationsNetOfTax	us-gaap:DiscontinuedOperationGainLossOnDisposalOfDiscontinuedOperationNetOfTax	2
fac:IncomeLossFromDiscontinuedOperationsNetOfTax	us-gaap:IncomeLossFromDiscontinuedOperationsNetOfTaxAttributableToReportingEntity	3
fac:IncomeLossFromEquityMethodInvestments	us-gaap:IncomeLossFromEquityMethodInvestments	1
fac:IncomeLossFromEquityMethodInvestments	us-gaap:IncomeLossFromEquityMethodInvestments	2
fac:IncomeStatementStartPeriodYearToDate	{{This is derived by figuring out the longest period}}	1
fac:IncomeTaxExpenseBenefit	us-gaap:IncomeTaxExpenseBenefit	1
fac:IncomeTaxExpenseBenefit	us-gaap:IncomeTaxExpenseBenefitContinuingOperations	2
fac:IncomeTaxExpenseBenefit	us-gaap:FederalHomeLoanBankAssessments	3
fac:InstanceURI	{{This is provided}}	
fac:InterestAndDebtExpense	us-gaap:InterestAndDebtExpense	1
fac:Liabilities	us-gaap:Liabilities	1
fac:LiabilitiesAndEquity	us-gaap:LiabilitiesAndStockholdersEquity	1
fac:LiabilitiesAndEquity	us-gaap:LiabilitiesAndPartnersCapital	2
fac:NatureOfOperations	us-gaap:NatureOfOperations	1
fac:NatureOfOperations	us-gaap:BusinessDescriptionAndBasisOfPresentationTextBlock	2

Fundamental Concept	US GAAP XBRL Taxonomy Concept Name	Try Order
fac:NatureOfOperations	us-gaap:OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureTextBlock	3
fac:NatureOfOperations	us-gaap:OrganizationConsolidationBasisOfPresentationBusinessDescriptionAndAccountingPoliciesTextBlock	4
fac:NetCashFlow	us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease	1
fac:NetCashFlow	us-gaap:CashPeriodIncreaseDecrease	2
fac:NetCashFlow	us-gaap:NetCashProvidedByUsedInContinuingOperations	3
fac:NetCashFlowContinuing	us-gaap:NetCashProvidedByUsedInContinuingOperations	1
fac:NetCashFlowDiscontinued	us-gaap:NetCashProvidedByUsedInDiscontinuedOperations	1
fac:NetCashFlowFromFinancingActivities	us-gaap:NetCashProvidedByUsedInFinancingActivities	1
fac:NetCashFlowFromFinancingActivitiesContinuing	us-gaap:NetCashProvidedByUsedInFinancingActivitiesContinuingOperations	1
fac:NetCashFlowFromFinancingActivitiesDiscontinued	us-gaap:CashProvidedByUsedInFinancingActivitiesDiscontinuedOperations	1
fac:NetCashFlowFromInvestingActivities	us-gaap:NetCashProvidedByUsedInInvestingActivities	1
fac:NetCashFlowFromInvestingActivitiesContinuing	us-gaap:NetCashProvidedByUsedInInvestingActivitiesContinuingOperations	1
fac:NetCashFlowFromInvestingActivitiesDiscontinued	us-gaap:CashProvidedByUsedInInvestingActivitiesDiscontinuedOperations	1
fac:NetCashFlowFromOperatingActivities	us-gaap:NetCashProvidedByUsedInOperatingActivities	1
fac:NetCashFlowFromOperatingActivitiesContinuing	us-gaap:NetCashProvidedByUsedInOperatingActivitiesContinuingOperations	1
fac:NetCashFlowFromOperatingActivitiesDiscontinued	us-gaap:CashProvidedByUsedInOperatingActivitiesDiscontinuedOperations	1
fac:NetIncomeLoss	us-gaap:ProfitLoss	1
fac:NetIncomeLoss	us-gaap:NetIncomeLoss	2
fac:NetIncomeLoss	us-gaap:NetIncomeLossAvailableToCommonStockholdersBasic	3
fac:NetIncomeLoss	us-gaap:IncomeLossFromContinuingOperations	4
fac:NetIncomeLoss	us-gaap:IncomeLossAttributableToParent	5
fac:NetIncomeLoss	us-gaap:IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest	6
fac:NetIncomeLossAttributableToNoncontrollingInterest	us-gaap:NetIncomeLossAttributableToNoncontrollingInterest	1
fac:NetIncomeLossAttributableToParent	us-gaap:NetIncomeLoss	1
fac:NetIncomeLossAvailableToCommonStockholdersBasic	us-gaap:NetIncomeLossAvailableToCommonStockholdersBasic	1
fac:NoncurrentAssets	us-gaap:AssetsNoncurrent	1
fac:NoncurrentLiabilities	us-gaap:LiabilitiesNoncurrent	1
fac:NonoperatingIncomeLoss	us-gaap:NonoperatingIncomeExpense	1
fac:OperatingExpenses	us-gaap:OperatingExpenses	1
fac:OperatingExpenses	us-gaap:OperatingCostsAndExpenses	2
fac:OperatingIncomeLoss	us-gaap:OperatingIncomeLoss	1
fac:OtherComprehensiveIncomeLoss	us-gaap:OtherComprehensiveIncomeLossNetOfTax	1
fac:OtherOperatingIncomeExpenses	us-gaap:OtherOperatingIncome	1
fac:PreferredStockDividendsAndOtherAdjustments	us-gaap:PreferredStockDividendsAndOtherAdjustments	1
fac:RedeemableNoncontrollingInterest	us-gaap:RedeemableNoncontrollingInterestEquityCarryingAmount	1
fac:RedeemableNoncontrollingInterest	us-gaap:RedeemableNoncontrollingInterestEquityCommonCarryingAmount	2

Fundamental Concept	US GAAP XBRL Taxonomy Concept Name	Try Order
fac:RedeemableNoncontrollingInterest	us-gaap:RedeemableNoncontrollingInterestEquityPreferredCarryingAmount	3
fac:RedeemableNoncontrollingInterest	us-gaap:RedeemableNoncontrollingInterestEquityOtherCarryingAmount	4
fac:ResearchAndDevelopment	us-gaap:ResearchAndDevelopmentExpense	1
fac:ResearchAndDevelopment	us-gaap:ResearchAndDevelopmentExpenseExcludingAcquiredInProgressCost	2
fac:ResearchAndDevelopment	us-gaap:ResearchAndDevelopmentExpenseSoftwareExcludingAcquiredInProgressCost	3
fac:ResearchAndDevelopment	us-gaap:ResearchAndDevelopmentInProgress	4
fac:ResearchAndDevelopment	us-gaap:ResearchAndDevelopmentAssetAcquiredOtherThanThroughBusinessCombinationWrittenOff	5
fac:Revenues	us-gaap:Revenues	1
fac:Revenues	us-gaap:SalesRevenueNet	2
fac:Revenues	us-gaap:SalesRevenueServicesNet	3
fac:Revenues	us-gaap:SalesRevenueGoodsNet	4
fac:Revenues	us-gaap:RevenuesNetOfInterestExpense	5
fac:Revenues	us-gaap:HealthCareOrganizationRevenue	6
fac:Revenues	us-gaap:InterestAndDividendIncomeOperating	7
fac:Revenues	us-gaap:RealEstateRevenueNet	8
fac:Revenues	us-gaap:RevenueMineralSales	9
fac:Revenues	us-gaap:OilAndGasRevenue	10
fac:Revenues	us-gaap:FinancialServicesRevenue	11
fac:Revenues	us-gaap:RegulatedAndUnregulatedOperatingRevenue	12
fac:Revenues	us-gaap:ShippingAndHandlingRevenue	21
fac:Revenues	us-gaap:SalesRevenueFromEnergyCommoditiesAndServices	23
fac:Revenues	us-gaap:UtilityRevenue	24
fac:Revenues	us-gaap:PhaseInPlanAmountOfCapitalizedCostsRecovered	25
fac:Revenues	us-gaap:SecondaryProcessingRevenue	26
fac:Revenues	us-gaap:RevenueSteamProductsAndServices	27
fac:Revenues	us-gaap:RevenueFromLeasedAndOwnedHotels	30
fac:Revenues	us-gaap:FranchisorRevenue	31
fac:Revenues	us-gaap:SubscriptionRevenue	32
fac:Revenues	us-gaap:AdvertisingRevenue	33
fac:Revenues	us-gaap:AdmissionsRevenue	34
fac:Revenues	us-gaap:RevenueFromEnrollmentAndRegistrationFeesExcludingHospitalityEnterprises	35
fac:Revenues	us-gaap:MembershipDuesRevenueOnGoing	36
fac:Revenues	us-gaap:LicensesRevenue	37
fac:Revenues	us-gaap:RoyaltyRevenue	38
fac:Revenues	us-gaap:SalesOfOilAndGasProspects	39
fac:Revenues	us-gaap:ClearingFeesRevenue	40

Fundamental Concept	US GAAP XBRL Taxonomy Concept Name	Try Order
fac:Revenues	us-gaap:ReimbursementRevenue	41
fac:Revenues	us-gaap:RevenueFromGrants	42
fac:Revenues	us-gaap:RevenueOtherManufacturedProducts	43
fac:Revenues	us-gaap:ConstructionMaterialsRevenue	44
fac:Revenues	us-gaap:TimberRevenue	45
fac:Revenues	us-gaap:RecyclingRevenue	46
fac:Revenues	us-gaap:OtherSalesRevenueNet	47
fac:Revenues	us-gaap:SaleOfTrustAssetsToPayExpenses	48
fac:Revenues	us-gaap:PassengerRevenue	49
fac:Revenues	us-gaap:VehicleTollRevenue	50
fac:Revenues	us-gaap:CargoAndFreightRevenue	51
fac:Revenues	us-gaap:NetInvestmentIncome	53
fac:Revenues	us-gaap:RevenuesExcludingInterestAndDividends	54
fac:Revenues	us-gaap:InvestmentBankingRevenue	55
fac:Revenues	us-gaap:UnderwritingIncomeLoss	56
fac:Revenues	us-gaap:MarketDataRevenue	57
fac:TemporaryEquity	us-gaap:TemporaryEquityCarryingAmountIncludingPortionAttributableToNoncontrollingInterests	1
fac:TemporaryEquity	us-gaap:TemporaryEquityRedemptionValue	2
fac:TemporaryEquity	us-gaap:RedeemablePreferredStockCarryingAmount	3
fac:TemporaryEquity	us-gaap:TemporaryEquityCarryingAmount	4
fac:TemporaryEquity	us-gaap:TemporaryEquityValueExcludingAdditionalPaidInCapital	5
fac:TemporaryEquity	us-gaap:RedeemableNoncontrollingInterestEquityFairValue	6
fac:TemporaryEquity	us-gaap:TemporaryEquityCarryingAmountAttributableToParent	7
fac:TradingSymbol	dei:TradingSymbol	1