

BDO 1

| Generator | Auditor | CIK | EntityRegistrantName | Total_Adj | EntityComments |
|-------------------------------|---------|------------|--|-----------|---|
| RR Donnelley | BDO | 0001606180 | AAC Holdings, Inc. | 2 | CFE: Conflicting revenue facts. Inappropriate concept used to represent line item operating income (loss). Concept us-gaap:OperatingIncomeLoss also incorrectly used. |
| Workiva | BDO | 0000715579 | ACNB CORP | 1 | CFE: Using concept us-gaap:CurrentIncomeTaxExpenseBenefit for income tax provision, conflict with disclosure, probably 10-K related. |
| Certent (was Rivet) | BDO | 0001518403 | Alta Mesa Holdings, LP | 1 | CFE: Reversed value for fact income tax expense (benefit) |
| SAP Disclosure Management | BDO | 0000004457 | AMERCO /NV/ | 1 | CFE: Used concept us-gaap:OtherComprehensiveIncomeLossNetOfTax to represent comprehensive income. |
| S2 Filings | BDO | 0001314052 | ANAVEX LIFE SCIENCES CORP. | 1 | CFE: Use concept us-gaap:Revenues somewhere in a disclosure, but not on income statement. |
| Advanced Computer Innovations | BDO | 0001060426 | AOXING PHARMACEUTICAL COMPANY, INC. | 2 | CFE: Reversed concepts us-gaap:ProfitLoss and us-gaap:NetIncomeLoss |
| Workiva | BDO | 0000896841 | Avid Technology, Inc. | 1 | CFE: Use of concept us-gaap:LiabilitiesNoncurrent off balance sheet inconsistent with balance sheet. |
| Workiva | BDO | 0001574085 | Ashford Hospitality Prime, Inc. | 2 | CFE: Inconsistent net income (loss) facts. Two temporary equity concepts issue. |
| Workiva | BDO | 0001604738 | Ashford Inc. | 2 | CFE: Inconsistent net income (loss) concepts |
| Workiva | BDO | 0001589526 | Blue Bird Corp | 1 | CFE: Inconsistency in net cash flow continuing operations |
| DataTracks | BDO | 0001442626 | Bluerock Residential Growth REIT, Inc. | 2 | CFE: Inappropriate use of dimensions on BS. Inappropriate concepts used on IS for net income (loss), issue with EPS disclosure. Distributed earnings issue. |
| Novaworks Software | BDO | 0001377149 | CareView Communications Inc | 3 | CFE: Reversed equity concepts. Inconsistent net income facts. |
| QXi | BDO | 0001378624 | Cellular Biomedicine Group, Inc. | 1 | CFE: Entered tax provision with reverse polarity on income statement. |
| QXi | BDO | 0000725363 | CEL SCI CORP | 2 | CFE: Improper concept for revenues. us-gaap:OtherIncome comes from insurance based revenues income statement. |

AAC Holdings, Inc.

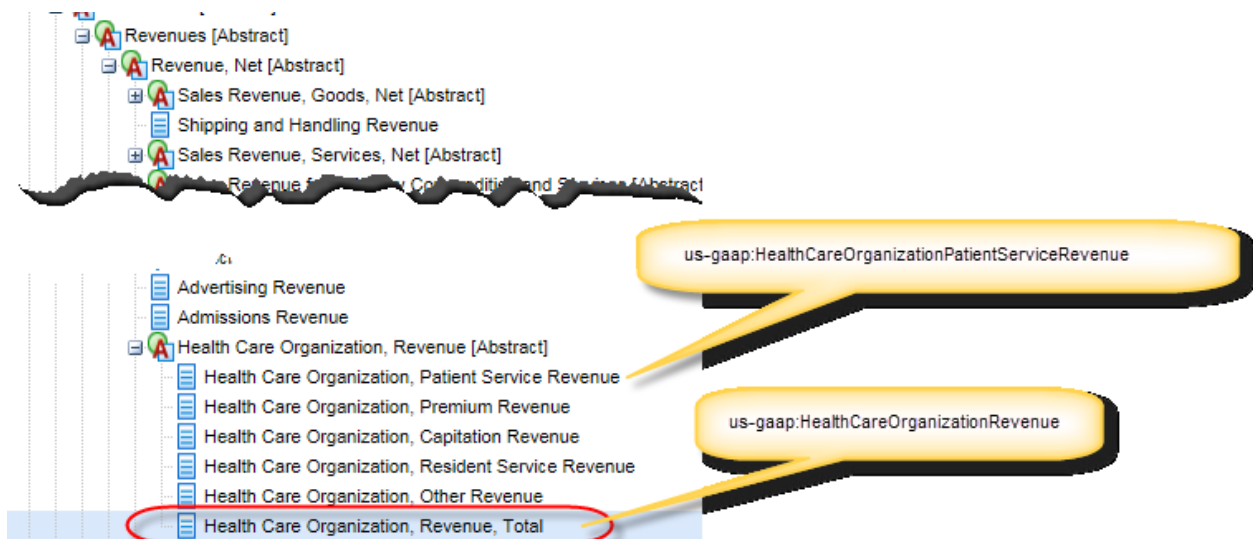
<http://www.sec.gov/Archives/edgar/data/1606180/000156459017003590/0001564590-17-003590-index.htm>

Contradictory/conflicting healthcare related revenues concepts.

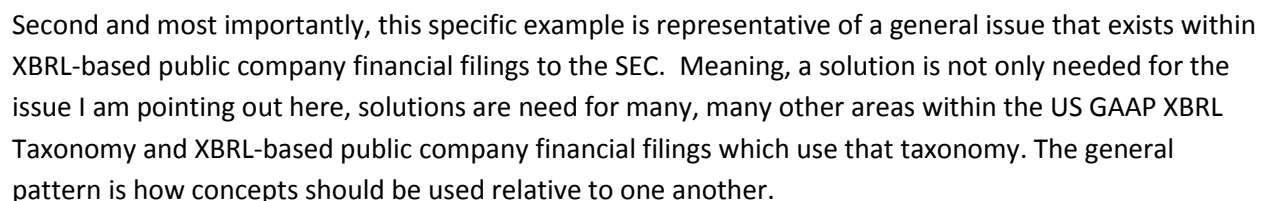
| | | |
|----|---|-------------|
| 70 | us-gaap:HealthCareOrganizationRevenue | 279,770,000 |
| 71 | us-gaap:HealthCareOrganizationRevenueNetOfPatientServiceRevenueProvisions | - |
| 72 | us-gaap:HealthCareOrganizationPatientServiceRevenueLessProvisionForBadDebts | - |
| 73 | us-gaap:HealthCareOrganizationPatientServiceRevenue | 270,569,000 |

The US GAAP XBRL Taxonomy provides these four concepts within two different networks of the US GAAP XBRL Taxonomy. The first concept and second concept (us-gaap:HealthCareOrganizationRevenue and us-gaap:HealthCareOrganizationPatientServiceRevenue) are part of network 124000 – Statement – Statement of Income (Including Gross Margin)

(Use this link to go to the US GAAP XBRL Taxonomy, <http://goo.gl/uxcPBe>)



(Use this link to go to the US GAAP XBRL Taxonomy, <http://goo.gl/TboL8I>)



3

| Health Care Organization, Revenue | | Health Care Organization, Patient Service Revenue Less Provision for Bad Debts | |
|---|--|--|--|
| Calculations | | Calculations | |
| 124000 - Statement - Statement of Income (Including Gross Margin) | | 955000 - Disclosure - Health Care Organizations | |
| | Health Care Organization, Patient Service Revenue | - | Health Care Organization, Patient Service Revenue Provision for Bad Debts |
| + | Health Care Organization, Premium Revenue | + | Health Care Organization, Patient Service Revenue |
| + | Health Care Organization, Capitation Revenue | | |
| + | Health Care Organization, Resident Service Revenue | | Health Care Organization, Patient Service Revenue Less Provision for Bad Debts |
| + | Health Care Organization, Other Revenue | | |
| | Health Care Organization, Revenue | | |

Per the documentation within the US GAAP XBRL Taxonomy and per observations of XBRL-based financial filings to the SEC, the following appears to be the relative relationship between the concepts referenced above:

us-gaap:HealthCareOrganizationPatientServiceRevenue --- is PART-OF --->

us-gaap:HealthCareOrganizationPatientServiceRevenueLessProvisionForBadDebts --- is PART-OF --->

us-gaap:HealthCareOrganizationRevenueNetOfPatientServiceRevenueProvisions --- is PART-OF --->

us-gaap:HealthCareOrganizationRevenue

For more information see:

http://xbrlsite.azurewebsites.net/2017/Library/Inconsistency_HealthCareRevenueConceptRelations.pdf

ACNB CORP

<http://www.sec.gov/Archives/edgar/data/715579/000104746917001613/0001047469-17-001613-index.htm>

Conflicting/contradictory income tax expense related facts:

us-gaap:FederalIncomeTaxExpenseBenefitContinuingOperations = 3,701,000







us-gaap:CurrentIncomeTaxExpenseBenefit = 3,768,000

What is going on is that the wrong concept was used on the income statement and in the tax disclosure. The first concept is use here:

| Reporting Entity [Axis] | 0000715579 (http://www.sec.gov/CIK) | | |
|--|-------------------------------------|-------------------------|-------------------------|
| Income Tax Disclosure [Abstract] | Period [Axis] | | |
| | 2016-01-01 - 2016-12-31 | 2015-01-01 - 2015-12-31 | 2014-01-01 - 2014-12-31 |
| Income Tax Disclosure [Abstract] | | | |
| Federal: | | | |
| Current | 3,530,000 | 3,316,000 | 2,152,0 |
| Deferred | 171,000 | 392,000 | 875,0 |
| Federal Income Tax Expense (Benefit), Total | 3,701,000 | 3,708,000 | 3,027,0 |
| State: | | | |
| Current | 67,000 | 53,000 | 53,0 |
| Current Income Tax Expense (Benefit), Total | 3,768,000 | 3,761,000 | 3,080,0 |

| Fact Characteristics and Properties | |
|-------------------------------------|---|
| Properties | Occurrences |
| Characteristic, trait or fact | Value of characteristic, trait, or fact |
| Reporting Entity | 0000715579 (http://www.sec.gov/CIK) |
| Period [Axis] | 2016-01-01 - 2016-12-31 |
| Concept | Federal Income Tax Expense (Benefit), Continuing Operations |
| Name (From Taxonomy) | FederalIncomeTaxExpenseBenefitContinuingOperations |
| Prefix (From Taxonomy) | us-gaap |
| Balance Type | Debit |
| Period Type | For Period (duration) |
| Data Type | Monetary |
| Fact Value | 3701000 |

The second concept is used here: (Note that the line item “deferred” is INCLUDED in the “CURRENT” income tax total.

| | | | | | | | |
|---|--|---|---|---|---|---|---|
| Rendering | |  |  |  |  |  |  |
| Reporting Entity [Axis] | | 0000715579 (http://www.s) | | | | | |
| | | Period [Axis] | | | | | |
| | | 2016-01-01 - 2016-12-31 | | 2015-01-01 - 2015-12-31 | | | |
| Income Tax Disclosure [Abstract] | | | | | | | |
| Income Tax Disclosure [Abstract] | | | | | | | |
| Federal: | | | | | | | |
| Current | | 3,530,000 | | 3,316,000 | | | |
| Deferred | | 171,000 | | 392,000 | | | |
| Federal Income Tax Expense (Benefit), Total | | 3,701,000 | | 3,708,000 | | | |
| State: | | | | | | | |
| Current | | 67,000 | | 53,000 | | | |
| Current Income Tax Expense (Benefit), Total | | 3,768,000 | | 3,761,000 | | | |
| Fact Characteristics and Properties | | | | | | | |
| Properties | | | | Occurrences | | | |
| Characteristic, trait or fact | | Value of characteristic, trait, or fact | | | | | |
| Reporting Entity | | 0000715579 (http://www.sec.gov/CIK) | | | | | |
| Period [Axis] | | 2016-01-01 - 2016-12-31 | | | | | |
| Concept | | Current Income Tax Expense (Benefit) | | | | | |
| Name (From Taxonomy) | | CurrentIncomeTaxExpenseBenefit | | | | | |
| Prefix (From Taxonomy) | | us-gaap | | | | | |
| Balance Type | | Debit | | | | | |
| Period Type | | For Period (duration) | | | | | |
| Data Type | | Monetary | | | | | |
| Fact Value | | 3768000 | | | | | |

This same concept is used on the income statement:

| | | | |
|---|------------|------------|------------|
| Service charges on loans and other transactions | | | |
| Commissions from insurance sales | 4,822,000 | 4,634,000 | 4,839,000 |
| Other | | | 818,000 |
| | | | 11,904,000 |
| OTHER EXPENSES | | | |
| Salaries and employee benefits | | | 19,516,000 |
| Net occupancy | | | 2,050,000 |
| Equipment | | | 2,768,000 |
| Other tax | | | 737,000 |
| Professional services | | | 936,000 |
| Supplies and postage | | | 602,000 |
| Marketing and advertising | | | 587,000 |
| FDIC and regulatory | | | 748,000 |
| Proposed merger | | | 0 |
| Intangible assets | | | 649,000 |
| Foreclosed real estate | | | 346,000 |
| Other operating | | | 3,325,000 |
| | | | 32,264,000 |
| Income Before Income Taxes | 14,637,000 | 14,778,000 | 13,370,000 |
| PROVISION FOR INCOME TAXES | 3,768,000 | 3,761,000 | 3,080,000 |
| Net income | 10,869,000 | 11,017,000 | 10,290,000 |

The concept that SHOULD be used is the one generally used on the income statement and for that total which is "us-gaap:IncomeTaxExpenseBenefit" which includes the current and deferred portions of the tax provision.

Alta Mesa Holdings, LP

<http://www.sec.gov/Archives/edgar/data/1518403/000151840317000004/0001518403-17-000004-index.htm>

Entered the fact values for the line item “Provision for state income taxes” in reverse (all three years). Notice how the XBRL calculation relations point out the error, see they YELLOW colored cells.

| Fact Characteristics and Properties | |
|--|--|
| Characteristic, trait or fact | Value of characteristic, trait, or fact |
| Reporting Entity [Axis] | 0001518403 (http://www.sec.gov/CIK) |
| Period [Axis] | 2016-01-01 - 2016-12-31 |
| Concept | Income Tax Expense (Benefit) |
| Fact value | 29000 |
| Units | USD |
| Decimals (rounding) | -3 |
| Parentetical explanation (i.e. footnote) | (None) |

| OTHER INCOME (EXPENSE) | | | |
|---|---------------|---------------|--------------|
| Interest expense | (60,884,000) | (62,473,000) | (55,812,000) |
| Interest income | 894,000 | 723,000 | 15,000 |
| Loss on extinguishment of debt | (18,151,000) | | |
| Total other income (expense) | (78,141,000) | (61,750,000) | (55,797,000) |
| INCOME (LOSS) BEFORE STATE INCOME TAXES | (167,950,000) | (131,231,000) | 99,376,000 |
| Provision for state income taxes | (29,000) | 562,000 | 176,000 |
| NET INCOME (LOSS) | (167,921,000) | (131,799,000) | 99,200,000 |

AMERCO /NV/

<http://www.sec.gov/Archives/edgar/data/4457/000000445717000023/0000004457-17-000023-index.htm>

Use a three concepts related to “other comprehensive income” to represent the three line items related to “comprehensive income”:

| Statement of Comprehensive Income (Loss) [Line Items] | Period [Axis] | |
|---|-------------------------|--|
| | 2016-04-01 - 2016-12-31 | |
| | Fact | |
| | Value | Origin |
| Comprehensive Income (Loss) [Roll Up] | | |
| Net Income (Loss) | 388,876,000 | fac:NetIncomeLoss[388,876,000] = fac:IncomeLossFromContinuingOperationsAfterTax[388,876,000] + fac:IncomeLossFromDiscontinuedOperationsNetOfTax[0] + fac:ExtraordinaryItemsOfIncomeExpenseNetOfTax[0] |
| Other Comprehensive Income (Loss) | 428,367,000 | fac:OtherComprehensiveIncomeLoss[us-gaap:OtherComprehensiveIncomeLossNetOfTax[428,367,000]] |
| Comprehensive Income (Loss) | 0 | fac:ComprehensiveIncomeLoss[0] = 0 |
| Validation Results [Hierarchy] | | |
| IS10 | (817,243,000) | fac:ComprehensiveIncomeLoss[0] = (fac:NetIncomeLoss[388,876,000] + fac:OtherComprehensiveIncomeLoss[us-gaap:OtherComprehensiveIncomeLossNetOfTax[428,367,000]]) |

| Statement of Comprehensive Income [Abstract] | Period [Axis] | | | |
|---|-------------------------|-------------------------|-------------------------|-------------------------|
| | 2016-10-01 - 2016-12-31 | 2016-04-01 - 2016-12-31 | 2015-10-01 - 2015-12-31 | 2015-04-01 - 2015-12-31 |
| Statement of Comprehensive Income [Abstract] | | | | |
| Comprehensive income (loss) (pretax): | | | | |
| Pretax earnings | 102,700,000 | 614,822,000 | 132,495,000 | 688,598,000 |
| Comprehensive income (loss) (tax effect): | | | | |
| Net earnings (Tax) | (37,472,000) | (225,946,000) | (50,726,000) | (252,165,000) |
| Comprehensive income (loss) (net of tax): | | | | |
| Net earnings | 65,228,000 | 388,876,000 | 81,769,000 | 436,433,000 |
| Other comprehensive income (loss): | | | | |
| Foreign currency translation (pretax) | (5,821,000) | (7,803,000) | (6,727,000) | (17,292,000) |
| Foreign currency translation (tax effect) | xsi:nil | xsi:nil | xsi:nil | xsi:nil |
| Foreign currency translation (net of tax) | (5,821,000) | (7,803,000) | (6,727,000) | (17,292,000) |
| Unrealized gain (loss) on investments (pretax) | 4,238,000 | 42,000 | | 0 |
| Unrealized gain (loss) on investments (tax effect) | (1,483,000) | | | 0 |
| Unrealized gain (loss) on investments (net of tax) | 2,755,000 | 42,000 | 666,000 | (12,965,000) |
| Change in fair value of cash flow hedges (pretax) | 2,853,000 | 8,039,000 | 4,353,000 | 8,958,000 |
| Change in fair value of cash flow hedges (tax effect) | (931,000) | (2,901,000) | (1,654,000) | (3,404,000) |
| Change in fair value of cash flow hedges (net of tax) | 1,922,000 | 5,138,000 | 2,699,000 | 5,554,000 |
| Total comprehensive income (loss) (pretax) | 103,970,000 | 679,914,000 | 131,146,000 | 660,317,000 |
| Total comprehensive income (loss) (tax effect) | (39,886,000) | (251,547,000) | (52,739,000) | (248,587,000) |
| Total comprehensive income (loss) (net of tax) | 64,084,000 | 428,367,000 | 78,407,000 | 411,730,000 |

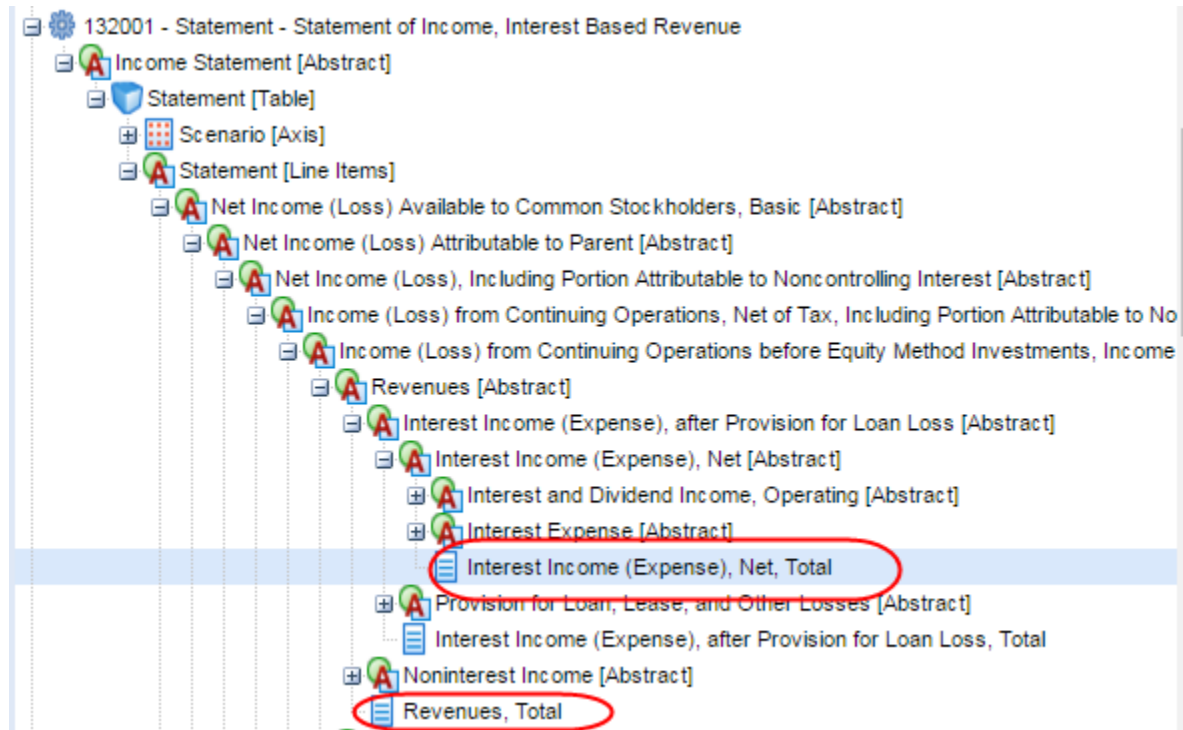
ANAVEX LIFE SCIENCES CORP.

<http://www.sec.gov/Archives/edgar/data/1314052/000161577417000400/0001615774-17-000400-index.htm>

Used an inappropriate concept “us-gaap:InterestIncomeExpenseNet” which relates to interest based revenues reporting style to represent income statement line item:

| | | |
|----|--|-------|
| 73 | | - |
| 74 | us-gaap:OtherSalesRevenueNet | - |
| 75 | us-gaap:InterestIncomeExpenseNet | 3,655 |
| 76 | us-gaap:CoalProductsAndServicesRevenue | - |

US GAAP XBRL Taxonomy:



Income statement (reports no revenues):

| Income Statement [Abstract] | Period [Axis] | |
|--|-------------------------|-------------------------|
| | 2016-10-01 - 2016-12-31 | 2015-10-01 - 2015-12-31 |
| Income Statement [Abstract] | | |
| Operating expenses | | |
| General and administrative | 1,126,184 | 3,368,756 |
| Research and development | 2,042,490 | 1,163,678 |
| Total operating expenses | (3,168,674) | (4,532,434) |
| Other income (expenses) | | |
| Grant income | 35,286 | 610,148 |
| Interest income, net | 3,655 | 2,142 |
| Financing related charges and adjustments | xsi:nil | (1,095) |
| Foreign exchange (loss) gain | 14,082 | (15,655) |
| Total other income, net | 53,023 | 595,540 |
| Net loss before provision for income taxes | (3,115,651) | (3,936,894) |
| Income tax expense - current | (31,008) | (17,615) |
| Net loss and comprehensive loss | (3,146,659) | (3,954,509) |

Closer look reveals that “us-gaap:InterestIncomeExpenseNet” was incorrectly used to represent the line item “Interest income, Net”:

| | | |
|-------------------------------------|---|-------------|
| Total operating expenses | (3,168,674) | (4,532,434) |
| Other income (expenses) | | |
| Grant income | 35,286 | 610,148 |
| Interest income, net | 3,655 | 2,142 |
| Financing r | | |
| Foreign ex | | |
| Fact Characteristics and Properties | | |
| Properties | | Occurrences |
| Characteristic, trait or fact | Value of characteristic, trait, or fact | |
| Reporting Entity | 0001314052 (http://www.sec.gov/CIK) | |
| Period [Axis] | 2016-10-01 - 2016-12-31 | |
| Concept | Interest income, net | |
| Name (From Taxonomy) | InterestIncomeExpenseNet | |
| Prefix (From Taxonomy) | us-gaap | |
| Balance Type | Credit | |
| Period Type | For Period (duration) | |
| Data Type | Monetary | |
| Fact Value | 3655 | |

AOXING PHARMACEUTICAL COMPANY, INC.

<http://www.sec.gov/Archives/edgar/data/1060426/000109690617000107/0001096906-17-000107-index.htm>

What is going on is that the SAME VALUE was reported for “us-gaap:ProfitLoss” and “us-gaap:NetIncomeLoss”, PLUS there was a noncontrolling interest...which makes it impossible for the PARENT and TOTAL (parent + noncontrolling) facts to be the same:

| Net Income (Loss) Breakdown [Line Items] | Period [Axis] | |
|---|-------------------------|--|
| | 2016-07-01 - 2016-12-31 | |
| | Fact | |
| | Value | Origin |
| Net Income (Loss) [Roll Up] | | |
| Net Income (Loss) Attributable to Parent | 302,627 | fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss[302,627]] |
| Net Income (Loss) Attributable to Noncontrolling Interest | 56,170 | fac:NetIncomeLossAttributableToNoncontrollingInterest[us-gaap:NetIncomeLossAttributableToNoncontrollingInterest[56,170]] |
| Net Income (Loss) | 302,627 | fac:NetIncomeLoss[us-gaap:ProfitLoss[302,627]] |

The fact for the line item “NET INCOME (LOSS)” was reported with the incorrect value:

| | | | | |
|---|-----------|-------------|-----------|-------------|
| Interest expense, net of interest income | (640,399) | (1,296,885) | (979,906) | (1,908,936) |
| Gain on foreign currency transactions | | | 24,753 | 83,345 |
| Equity in loss of joint venture, net | 52 | (4,134) | (14,474) | (38,765) |
| Subsidy income | 17,294 | 17,294 | 157,266 | 205,027 |
| TOTAL OTHER EXPENSE | (623,053) | (1,283,725) | (812,362) | (1,659,329) |
| INCOME BEFORE INCOME TAXES | (389,857) | 652,977 | 2,597,661 | 4,889,897 |
| Income tax expense (benefit) | (356,897) | 294,180 | 409,393 | 1,353,196 |
| NET INCOME (LOSS) | (32,960) | 302,627 | 2,188,268 | 3,336,571 |
| Net income attributed to non-controlling interest in subsidiaries | 10,493 | 56,170 | 119,633 | 200,129 |
| INCOME ATTRIBUTABLE TO SHAREHOLDERS OF THE COMPANY | (43,453) | 302,627 | 2,068,635 | 3,336,571 |
| OTHER COMPREHENSIVE LOSS: | | | | |

Ashford Hospitality Prime, Inc.

<http://www.sec.gov/Archives/edgar/data/1574085/000157408517000016/0001574085-17-000016-index.htm>

What is going on is that the WHOLE net income (loss) attributable to noncontrolling interest and then a PART of that WHOLE where both used to represent two line items that made up the difference between total net income (loss) (parent + noncontrolling) and net income (loss) attributable to parent.

Per the US GAAP XBRL Taxonomy:

Net Income (Loss) Attributable to Noncontrolling Interest

| Calculations | | |
|---|---|----|
| 124000 - Statement - Statement of Income (Including Gross Margin) | | |
| | 1 Net Income (Loss) Attributable to Redeemable Noncontrolling Interest | Dr |
| + | Net Income (Loss) Attributable to Nonredeemable Noncontrolling Interest | Dr |
| | Net Income (Loss) Attributable to Noncontrolling Interest | Dr |

us-gaap:NetIncomeLossAttributableToNoncontrollingInterest

us-gaap:NoncontrollingInterestInNetIncomeLossOperatingPartnershipsRedeemable

Net Income (Loss) Attributable to Redeemable Noncontrolling Interest

| Calculations | | |
|---|---|----|
| 124000 - Statement - Statement of Income (Including Gross Margin) | | |
| | Noncontrolling Interest in Net Income (Loss) Joint Venture Partners, Redeemable | Dr |
| + | Noncontrolling Interest in Net Income (Loss) Limited Partnerships, Redeemable | Dr |
| + | Noncontrolling Interest in Net Income (Loss) Operating Partnerships, Redeemable | Dr |
| + | Noncontrolling Interest in Net Income (Loss) Other Noncontrolling Interests, Redeemable | Dr |
| + | Noncontrolling Interest in Net Income (Loss) Preferred Unit Holders, Redeemable | Dr |
| | 1 Net Income (Loss) Attributable to Redeemable Noncontrolling Interest | Dr |

As represented by the filer:

| | | | | | |
|--|-----------|-------------|-------------|-------------|-------------|
| Income tax (expense) benefit | (780,000) | (1,574,000) | (2,066,000) | (263,000) | (1,097,000) |
| NET INCOME (LOSS) | | 24,320,000 | | (4,501,000) | 2,538,000 |
| (Income) loss from consolidated entities attributable to noncontrolling interests | | (3,105,000) | | (2,414,000) | (1,103,000) |
| Net (income) loss attributable to redeemable noncontrolling interests in operating partnership | 1,147,000 | (1,899,000) | 2,000 | 393,000 | (496,000) |
| NET INCOME (LOSS) ATTRIBUTABLE TO THE COMPANY | | 19,316,000 | | (6,712,000) | 1,939,000 |
| Preferred dividends | | (260,000) | | (1,986,000) | 0 |
| NET INCOME (LOSS) ATTRIBUTABLE TO COMMON STOCKHOLDERS | | 15,456,000 | | (8,698,000) | 1,939,000 |

us-gaap:NetIncomeLossAttributableToNoncontrollingInterest

us-gaap:NoncontrollingInterestInNetIncomeLossOperatingPartnershipsRedeemable

Further, inappropriate extension concept used to represent comprehensive income: Either that or there is a concept MISSING from the US GAAP XBRL Taxonomy as one would not expect to have to create an extension concept for such a high-level financial report line item:

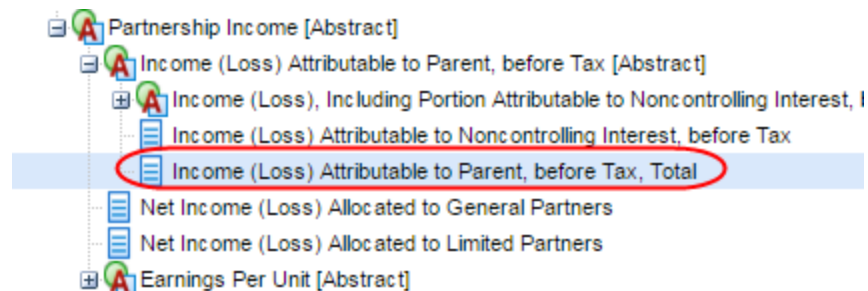
| ahp:ComprehensiveIncomeNetofTaxIncludingPortionAttributabletoNoncontrollingInterestandTemporaryEquityInterest | Period [Axis] | 2015-12-31 | 2014-12-31 |
|---|-------------------|--------------------|------------------|
| Statement of Comprehensive Income [Abstract] | 1 | 2015-12-31 | 2014-12-31 |
| Statement of Comprehensive Income [Abstract] | | | |
| Net income (loss) | 24,320,000 | (4,691,000) | 3,538,000 |
| OTHER COMPREHENSIVE INCOME (LOSS), NET OF TAX | | | |
| Total other comprehensive income (loss) | 0 | 0 | 0 |
| TOTAL COMPREHENSIVE INCOME (LOSS) | 24,320,000 | (4,691,000) | 3,538,000 |
| Comprehensive (income) loss attributable to noncontrolling interests in consolidated entities | (3,105,000) | (2,414,000) | (1,103,000) |
| Comprehensive (income) loss attributable to redeemable noncontrolling interests in operating partnership | (1,899,000) | 393,000 | (496,000) |
| COMPREHENSIVE INCOME (LOSS) ATTRIBUTABLE TO THE COMPANY | 19,316,000 | (6,712,000) | 1,939,000 |

Ashford Inc.

<http://www.sec.gov/Archives/edgar/data/1604738/000160473817000014/0001604738-17-000014-index.htm>

First, this filer is MIXING partnership related concepts and corporation related concepts.

us-gaap:IncomeLossAttributableToNoncontrollingInterest



The concept "us-gaap:IncomeLossAttributableToNoncontrollingInterest" is essentially exactly the same thing as "us-gaap:NetIncomeLossAttributableToNoncontrollingInterest". (That raises the obvious question, "Why have BOTH of these concepts? Are they REALLY both necessary?")

Per the US GAAP XBRL Taxonomy:

Net Income (Loss) Attributable to Noncontrolling Interest

| Calculations | | |
|---|---|----|
| 124000 - Statement - Statement of Income (Including Gross Margin) | | |
| 1 | Net Income (Loss) Attributable to Redeemable Noncontrolling Interest | Dr |
| + | Net Income (Loss) Attributable to Nonredeemable Noncontrolling Interest | Dr |
| | Net Income (Loss) Attributable to Noncontrolling Interest | Dr |

us-gaap:NetIncomeLossAttributableToNoncontrollingInterest

us-gaap:NoncontrollingInterestInNetIncomeLossOperatingPartnershipsRedeemable

Net Income (Loss) Attributable to Redeemable Noncontrolling Interest

| Calculations | | |
|---|---|----|
| 124000 - Statement - Statement of Income (Including Gross Margin) | | |
| | Noncontrolling Interest in Net Income (Loss) Joint Venture Partners, Redeemable | Dr |
| + | Noncontrolling Interest in Net Income (Loss) Limited Partnerships, Redeemable | Dr |
| + | Noncontrolling Interest in Net Income (Loss) Operating Partnerships, Redeemable | Dr |
| + | Noncontrolling Interest in Net Income (Loss) Other Noncontrolling Interests, Redeemable | Dr |
| + | Noncontrolling Interest in Net Income (Loss) Preferred Unit Holders, Redeemable | Dr |
| 1 | Net Income (Loss) Attributable to Redeemable Noncontrolling Interest | Dr |

As represented by the filer:

The filer is mixing WHOLE and PART concepts to represent three PARTS of the noncontrolling interest:

| | | | |
|--|--------------|--------------|--------------|
| Income tax (expense) benefit | (780,000) | (2,066,000) | (783,000) |
| NET INCOME (LOSS) | (12,403,000) | (12,044,000) | (47,081,000) |
| (Income) loss from consolidated entities attributable to noncontrolling interests | 8,860,000 | 10,852,000 | 647,000 |
| Net (income) loss attributable to redeemable noncontrolling interests in Ashford LLC | 4,000 | 2,000 | 24,000 |
| Net (income) loss attributable to redeemable noncontrolling interests in subsidiary common stock | 1,143,000 | 0 | 0 |
| NET INCOME (LOSS) ATTRIBUTABLE TO THE COMPANY | (2,396,000) | (1,190,000) | (46,410,000) |
| COMPREHENSIVE INCOME (LOSS) ATTRIBUTABLE TO THE COMPANY | (2,396,000) | (1,190,000) | (46,410,000) |

Avid Technology, Inc.

<http://www.sec.gov/Archives/edgar/data/896841/000089684117000052/0000896841-17-000052-index.htm>

One error is causing TWO problems. The concept “us-gaap:LiabilitiesNoncurrent” is used inconsistent with the balance sheet. What is going on is that the concept “us-gaap:LiabilitesNoncurrent” was used as a TOTAL in the disclosure of “Other long term liabilities”. If the filer simply used the concept “us-gaap:OtherLiabilitiesNoncurrent” on the balance sheet as they have but ALSO as the total of the other liabilities disclosure, then everything would be consistent:

Balance sheet:

| LIABILITIES AND STOCKHOLDERS' EQUITY | | |
|--|-------------|-------------|
| Current liabilities: | | |
| Accounts payable | 45,511,000 | 45,511,000 |
| Accrued compensation and benefits | 28,124,000 | 28,124,000 |
| Accrued expenses and other current liabilities | 34,088,000 | 35,354,000 |
| Income taxes payable | 1,012,000 | 1,023,000 |
| Short-term debt | 5,000,000 | 5,000,000 |
| Deferred tax liabilities, net | | |
| Deferred revenues | 146,014,000 | 189,887,000 |
| Total current liabilities | 237,936,000 | 304,899,000 |
| Long-term debt | 188,795,000 | 95,950,000 |
| Long-term deferred tax liabilities, net | 913,000 | 3,443,000 |
| Long-term deferred revenues | 79,670,000 | 158,495,000 |
| Other long-term liabilities | 12,178,000 | 14,711,000 |
| Total liabilities | 519,492,000 | 577,498,000 |
| Commitments and contingencies (Note K) | xsi:nil | xsi:nil |
| Stockholders' deficit: | | |
| Preferred stock, \$0.01 par value, 1,000 shares authorized; no shares issued | | |

Other long-term liabilities disclosure:

| - Disclosure - OTHER LONG-TERM LIABILITIES (Details) OTHER LONG-TERM LIABILITIES (Details) [Table] | | |
|--|--|------------|
| <div> <div>Rendering</div> <div> </div> </div> | | |
| Reporting Entity [Axis] | 0000896841 (http://www.sec.gov/CIK) | |
| | Period [Axis] | |
| Other Liabilities Disclosure [Abstract] | 2016-12-31 | 2015-12-31 |
| Other Liabilities Disclosure [Abstract] | | |
| Long-term deferred revenue | | |
| Long-term deferred rent | 5,458,000 | 6,755,000 |
| Long-term accrued restructuring | 1,256,000 | 647,000 |
| Long-term deferred compensation | 5,464,000 | 7,309,000 |
| Total long-term liabilities | 12,178,000 | 14,711,000 |

| Fact Characteristics and Properties | |
|-------------------------------------|--|
| Properties | Occurrences |
| Characteristic, trait or fact | Value of characteristic, trait, or fact |
| Reporting Entity | 0000896841 (http://www.sec.gov/CIK) |
| Period [Axis] | 2016-12-31 |
| Concept | Liabilities, Noncurrent |
| Name (From Taxonomy) | LiabilitiesNoncurrent |
| Prefix (From Taxonomy) | us-gaap |
| Balance Type | Credit |
| Period Type | As Of (instant) |
| Data Type | Monetary |
| Fact Value | 12178000 |

Blue Bird Corp

<http://www.sec.gov/Archives/edgar/data/1589526/000158952617000009/0001589526-17-000009-index.htm>

Inappropriate use of concept “us-gaap:NetCashProvidedByUsedInContinuingOperations” as PART OF net cash flow from operating activities. This is the correct concept:

us-gaap:NetCashProvidedByUsedInOperatingActivitiesContinuingOperations

| | | |
|---|--------------|--------------|
| Deferred taxes | (3,875,000) | (88,000) |
| Provision for bad debt | 0 | (5,000) |
| Amortization of deferred actuarial pension losses | 1,573,000 | 1,197,000 |
| Loss on debt extinguishment | 10,142,000 | 0 |
| Changes in assets and liabilities: | | |
| Accounts receivable | | |
| Inventories | | |
| Other assets | (23,000) | (392,000) |
| Accounts payable | (10,831,000) | (12,322,000) |
| Accrued expenses, pension and other liabilities | (5,715,000) | (10,086,000) |
| Total adjustments | (23,637,000) | (39,229,000) |
| Net cash used in continuing operations | (32,079,000) | (41,548,000) |
| Net cash used in discontinued operations | (127,000) | (18,000) |
| Total cash used in operating activities | (32,206,000) | (41,566,000) |
| Cash flows from investing activities | | |
| Cash paid for fixed assets | (2,956,000) | (1,671,000) |
| Total cash flows from investing activities | | (1,671,000) |
| Cash flows from financing activities | | |

Bluerock Residential Growth REIT, Inc.

<http://www.sec.gov/Archives/edgar/data/1442626/000114420417010274/0001144204-17-010274-index.htm>

Completely illogical and absurd use of dimensions on balance sheet:

| Component: (Network and Table) | | | | | | | | | |
|---|---|---|--|--|--|-------------------|---|---|--|
| Network | 102 - Statement - CONSOLIDATED BALANCE SHEETS (http://www.bluerock.com/role/ConsolidatedBalanceSheets) | | | | | | | | |
| Table | Statement [Table] | | | | | | | | |
| Slicers (applies to each fact value in each table cell) | | | | | | | | | |
| Reporting Entity [Axis] | | | | | 0001442626 (http://www.sec.gov/CIK) | | | | |
| Statement [Line Items] | Period | | | | | | | | |
| | 2016-12-31 | | | | | | | | |
| | Class of Stock [Axis] | | | | | | | | |
| | Preferred Stock [Member] | Common Class A [Member] | Redeemable Preferred Stock [Member] | Cumulative Preferred Stock [Member] | | | Common Class B-3 One [Member] | Class of Stock [Domain] | |
| | Auction Market Preferred Securities, Stock Series [Axis] | Auction Market Preferred Securities, Stock Series [Axis] | Auction Market Preferred Securities, Stock Series [Axis] | Auction Market Preferred Securities, Stock Series [Axis] | | | Auction Market Preferred Securities, Stock Series [Axis] | Auction Market Preferred Securities, Stock Series [Axis] | |
| | Auction Market Preferred Securities, Stock Series, Title [Domain] | Auction Market Preferred Securities, Stock Series, Title [Domain] | Series B [Member] | Series A [Member] | Series C [Member] | Series D [Member] | Auction Market Preferred Securities, Stock Series, Title [Domain] | Auction Market Preferred Securities, Stock Series, Title [Domain] | |
| ASSETS | | | | | | | | | |
| Net Real Estate Investments | | | | | | | | | |
| Land | | | | | | | | 142,274,0 | |
| Buildings and improvements | | | | | | | | 848,445,0 | |
| Furniture, fixtures and equipment | | | | | | | | 27,617,0 | |
| Construction | | | | | | | | | |

Please explain what that means.

Income statement:

Either one of two things is going on here. Either (a) an accounting error is being made or (b) the wrong concepts are being used.

So, the “flow” of the income statement is for pretty much every public company except this one is:

- (+) Net income (loss) (which includes the parent and noncontrolling interest)
- (-) Net income (loss) attributable to noncontrolling interest
- (=) Net income (loss) attributable to parent
- (-) Preferred stock adjustments
- (=) Net income (loss) available to common

Now, this filer REVERSES the preferred stock adjustments and the noncontrolling interest. HOWEVER, they DO NOT report the line item “Net income (loss) attributable to parent”. But they DO use that CONCEPT on the line item “Net income (loss) attributable to common stockholders”.

And so, if this filer CHANGED to XBRL concept on the line item “Net income (loss) attributable to common stockholders” from “us-gaap:NetIncomeLoss” TO “us-gaap:NetIncomeLossAvailableToCommonStockholdersBasic”; then this would work fine. The Preferred stock adjustments are still out of order, but because there is no TOTAL, then it does not cause an error.

| | | | |
|---|--------------|-------------|-------------|
| Loss on operations of rental property | 0 | | (10,000) |
| Loss on early extinguishment of debt | 0 | | (880,000) |
| Gain on sale of assets from discontinued operations | 0 | 0 | 1,006,000 |
| Income from discontinued operations | 0 | 0 | 116,000 |
| Net (loss) income | (2,974,000) | 7,643,000 | (6,558,000) |
| Preferred stock dividends | (13,763,000) | (1,153,000) | 0 |
| Preferred stock accretion | (893,000) | 0 | 0 |
| Net (loss) income attributable to noncontrolling interests | | | |
| Operating partnership units | (276,000) | 35,000 | (238,000) |
| Partially-owned properties | 1,631,000 | 5,820,000 | (1,148,000) |
| Net income (loss) attributable to noncontrolling interests | 1,355,000 | 5,855,000 | (1,386,000) |
| Net (loss) income attributable to common stockholders | (18,985,000) | 635,000 | (5,172,000) |
| Basic Earnings Per Share | | | |

HOWEVER, in the Earnings Per Share disclosure, the wrong concepts are being used. But again, if the FIRST concept was changed to “us-gaap:NetIncomeLossAvailableToCommonStockholdersBasic” and then an EXTENSION concept was used for the SECOND concept because that concept is MISSING FROM THE US GAAP XBRL TAXONOMY!!!

CareView Communications Inc

<http://www.sec.gov/Archives/edgar/data/1377149/000138713117001750/0001387131-17-001750-index.htm>

Reversed the equity concepts: they go the other way around. Look at the US GAAP XBRL Taxonomy:

| | | |
|---|---------------|---------------|
| Fair value of warrant liability | 629 | 168,805 |
| Total long-term liabilities | 62,271,853 | 53,897,898 |
| Total liabilities | 64,159,871 | 55,853,972 |
| Commitments and Contingencies | | |
| Stockholders' Deficit: | | |
| Preferred stock - par value \$0.001; 20,000,000 shares authorized; no shares issued and outstanding | xsi:nil | xsi:nil |
| Common stock - par value \$0.001; 300,000,000 shares authorized; 139,380,748 issued and outstanding | 139,381 | 139,381 |
| Additional paid in capital | 84,119,834 | 82,434,461 |
| Accumulated deficit | (126,408,409) | (107,795,712) |
| Total CareView Communications Inc. stockholders' deficit | (42,149,194) | (25,221,870) |
| Noncontrolling interest | (554,753) | (501,691) |
| Total stockholders' deficit | (42,703,947) | (25,723,561) |
| Total liabilities and stockholders' deficit | 21,455,924 | 30,130,411 |

These three concepts are all explicitly reported, but they do not reconcile to one another correctly. What is going on is that the line item "Net loss" which is being represented to be "Net income attributable to parent" is really "Net income (parent + noncontrolling interest)"; not the next line item...the noncontrolling interest:

us-gaap:NetIncomeLoss[-18,665,759]

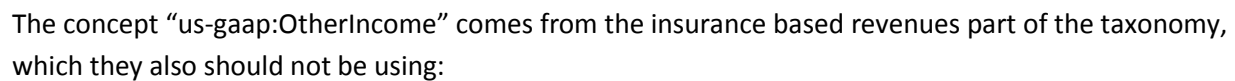
us-gaap:NetIncomeLossAttributableToNoncontrollingInterest[-53,062]

us-gaap:NetIncomeLossAvailableToCommonStockholdersBasic[-18,612,697]

| | | |
|--|--------------|--------------|
| us-gaap:NetIncomeLoss | (18,665,759) | (16,350,074) |
| Provision for income taxes | | |
| Net loss | (18,665,759) | (16,350,074) |
| Net loss attributable to noncontrolling interest | (53,062) | (65,082) |
| Net loss attributable to CareView Communications, Inc. | (18,612,697) | (16,284,992) |
| Net loss per share attributable to CareView Communications, Inc., basic and diluted (in dollars per share) | (0.13) | (0.12) |

<http://www.sec.gov/Archives/edgar/data/725363/000165495417000894/0001654954-17-000894-index.htm>

US GAAP XBRL Taxonomy:



That results in an inappropriate income statement representation:

| Income Statement [Abstract] | Period [Axis] | |
|---|-------------------------|-------------------------|
| | 2016-10-01 - 2016-12-31 | 2015-10-01 - 2015-12-31 |
| Income Statement [Abstract] | | |
| GRANT INCOME AND OTHER | 17,258 | 20,976 |
| OPERATING EXPENSES: | | |
| Research and development | 4,024,856 | 5,169,507 |
| Depreciation and amortization | | |
| General & administrative | 1,407,009 | 634,601 |
| Total operating expenses | 5,431,865 | 5,804,108 |
| OPERATING LOSS | (5,414,607) | (5,783,132) |
| GAIN ON DERIVATIVE INSTRUMENTS | 8,928,312 | 8,122,960 |
| LOSS ON DEBT EXTINGUISHMENT | | |
| INTEREST INCOME, NET | 23,097 | 1,985 |
| INTEREST EXPENSE | | |
| NET INCOME AVAILABLE TO COMMON SHAREHOLDERS | 3,536,802 | 2,341,813 |

us-gaap:OtherIncome

us-gaap:InterestIncomeExpenseNet